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STATE OF NEW JERSEY

ANNUAL REPORT

OF THE

Division of Taxation

IN THE

Department of the Treasury

FOR THE FISCAL YEAR

1990

DIVISION OF TAXATION
50 BARRACK STREET
TRENTON, NEW JERSEY 08646

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Trenton, New Jersey 08646

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Northfield Branch Office
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Northfield, N.J. 08225

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STATE OF NEW JERSEY

DEPARTMENT OF THE TREASURY
Douglas C. Berman, *State Treasurer*

DIVISION OF TAXATION
Benjamin J. Redmond, *Acting Director*
Robert K. Thompson, *Acting Assistant Director*
Richard D. Gardiner, *Assistant Director*

The Honorable James J. Florio
Governor, State of New Jersey
and the Legislature of the
State of New Jersey

Dear Governor Florio and Legislators:

In compliance with the provisions of R.S. 54:1-13, I am pleased to submit the 1990 Annual Report of the Division of Taxation, Department of the Treasury, covering activities of the Division for the State fiscal year ending June 30, 1990.

Tax collections for fiscal year 1990 by the Division totaled $9.7 billion, a decrease of $29.2 million from the prior year. This represents a negative growth in revenue of -0.3% compared to a 6.8% growth in the previous year. This negative growth reflects a worsening state economy as New Jersey and the rest of the Northeast head into a recession period.

The report contains detailed descriptions and data for each of the taxes administered by the Division, County and State Abstract of Ratables tables, and the State School Aid Table of Equalized Valuations. In addition, the report includes discussion of the Division's organization and activities, tables of the distribution of State-collected taxes to local governments, and summaries of legislation and court decisions enacted or effective during the fiscal year.

I hope this report provides a useful overview of the operation of the Division and of our continuing efforts to ensure fair and efficient administration of the tax laws.

Respectfully submitted,

Benjamin J. Redmond
Acting Director

HIGHLIGHTS OF FISCAL YEAR 1990

Two events dominated the activity of the fiscal year and set the outline of the agenda for FY 1991. First, the continued decline in the regional and state economy created significant shortfalls in all major tax collections. Second, the Governor proposed major changes in the tax structure designed to address the FY 1991 budget problem, revamp school aid funding, and reduce property tax burdens.

Total revenue collected by the Division declined by -0.3% compared to FY89. This represents the first absolute decline in collections in over at least 14 years. Even adjusting FY89 to discount the impact of the Windfall Oil Profits court case, the FY90 adjusted growth of +0.6% is substantially smaller than any annual increase since 1972. Every major tax source with the exception of the gross income tax, public utility taxes, and the sales tax experienced absolute declines in collections.

The Governor's tax proposals fall into two categories. One, a $1.5 billion package of changes in the sales tax and excise taxes on alcoholic beverages, tobacco products, and petroleum products, address the FY91 budget shortfall. The second package is an increase in the gross income tax base and marginal tax rates yielding $1.3 billion. It is designed to finance a new school funding program, a new Homestead Rebate program targeted to lower income taxpayers, and a state takeover of various local social service programs.

THE HOMESTEAD REBATE

The new Homestead Rebate program replaces three previous direct property tax relief programs: (1) the Chapter 304 (Ford-Doyle) provisions permitting deduction or credit for residential property tax paid against the gross income tax; (2) the Tenant Credit program; and (3) the original Homestead Rebate program. Application for the new rebate will be combined with the income tax return and links benefits to the levels of income and property tax. Benefits will be paid to both tenants and owners by separate check in October of each year starting in 1991.

The new program has three main provisions:

(1) All taxpayers with NEW JERSEY GROSS INCOME of $70,000 or less are eligible to receive a benefit. Minimum benefits are $150 for homeowners, $65 for tenants.

(2) Taxpayers with NEW JERSEY GROSS INCOME of $70,000 or less who file as married joint or heads of household and

taxpayers with NEW JERSEY GROSS INCOME of $35,000 or less who file single or as married filing separately can qualify for a larger rebate. The benefit is equal to the amount that the property tax exceeds 5% of the NEW JERSEY GROSS INCOME. A maximum benefit of $500 is allowed.

(3) All taxpayers with NEW JERSEY GROSS INCOME between $70,000 and $100,000 are eligible for a flat rebate of $100 for homeowners and $35 for tenants. Taxpayers with an income over $100,000 do not qualify for a rebate.

THE INCOME TAX PACKAGE

The Gross Income Tax (GIT) package has five components:

1. repeal of the Chapter 304 residential property tax deduction and credit;
2. elimination of the refundable $35 Tenant Credit (the parallel to the Homestead Rebate);
3. introduction of a new marginal rate structure for taxpayers with TAXABLE INCOMES over $70,000 who are married and filing jointly or as household heads:
    - 5.0% for taxable income between $70,000-$80,000
    - 6.5% for taxable income between $80,000-$150,000;
    - 7.0% for taxable income over $150,000;
4. introduction of a new marginal rate structure for taxpayers with TAXABLE INCOMES over $35,000 who are married and filing separately or single:
    - 5.0% for taxable income between $35,000-$40,000
    - 6.5% for taxable income between $40,000-$75,000
    - 7.0% for taxable income over $75,000;
5. increase of the exemption for dependents from $1,000 to $1,500; exemptions for the taxpayer, spouse, and the elderly or disabled are unchanged.

The repeal of Chapter 304 and the Tenant Credit will affect the 1990 income year. The change in the tax rates and the dependent exemption will be effective January 1, 1991. The definition of Head of Household will generally follow the Federal definition.

THE SALES AND EXCISE TAX PACKAGE

The changes to the sales and excise taxes which became effective July 1, 1990 are summarized below:

TAX	NATURE OF INCREASE OR CHANGE
Alcoholic Beverage	Increase the excise tax per gallon on beer from \$0.033 to \$0.10, liquor from \$2.80 to \$4.20, wine from \$0.30 to \$0.50. Phase out the 7.3% wholesale sales tax over two-year period. Decrease the Wholesale Sales Tax from 7.3% to: 2.9% July 1, 1990 1.5% July 1, 1991 0.0% July 1, 1992
Cigarette	Increase the excise tax to \$0.02 for each cigarette and repeal the cigarette surtax.
Petroleum Products	Impose a 2.75% tax on gross receipts from the first sale of all petroleum products produced in New Jersey. Home heating fuel is exempt.
Sales Tax	Increase the tax rate from 6 to 7% for all taxable products Tax all telecommunication services Tax the purchase, repair and leasing of all motor vehicles exceeding nine tons (subsequently modified to exempt heavy trucks over 13 tons and farm equipment) Remove the exemption for all disposable paper products Tax all janitorial services Tax all Cigarettes sold over the counter or in vending machines Tax all alcoholic beverages bought or served in package stores, taverns, and restaurants
Tobacco	Impose a 24% tax on the receipts from every wholesale sale of tobacco products other than cigarettes.

NEW AUTO INSURANCE SURTAX IMPOSED

A total of 223 private auto insurance companies operating in New Jersey are now subject to a surcharge for the next three years on all private passenger insurance premium. The first year rate of 5% is the highest percentage permitted under "The Fair Insurance Reform Act of 1990" (P.L. 1990, c.8).

This new, five percent surcharge is completely separate from the existing two percent insurance premium tax. It is expected to generate $100 million a year over the next three years to help wipe out the $3-billion deficit of the Joint Underwriting Association (JUA). Increases in motor vehicle registration fees, and higher licensing fees for attorneys, doctors, chiropractors, physical therapists and auto body repair facilities, are also expected to help cover the JUA debt.

The new law also calls for imposition of insurance company assessments over a seven-year period to raise $1.1 billion, and abolishment of the JUA in October 1990.

1990 CORPORATE SURTAX OF 0.417% IMPOSED

In addition to the 9% Corporation Business Tax rate, a surtax of 0.417% is being levied on corporate net income for the tax year 1990.

The Corporation Business Tax Act was amended by P.L. 1986, c.144 to provide a requirement that the Director certify each year the estimated revenue collections attributable solely to changes in the Federal income tax laws caused by the "Tax Reform Act of 1986." It also provided for $225 million to be credited to the Hazardous Discharge Site Cleanup Fund over a five-year period. If the amount certified in any year did not equal the amount prescribed to be credited to the Fund for the same year, a surtax was triggered at a rate calculated in accordance with a formula contained in the amendment to the Corporation Business Tax (CBT) Act (N.J.S.A. 54:10A-5.2).

The 0.417% surtax is for the 1990 CBT return covering the accounting or privilege periods ending on or after July 31, 1990, but not later than June 30, 1991. The surtax is increased from last year's 0.375% because the FY90 amount earmarked for the Cleanup Fund increased. Under the law, the surtax is applied to a taxpayer's entire net income or that portion of entire net income allocated to New Jersey and required to be reported on the 1990 CBT return.

TRAINING AGREEMENT WITH FEDERAL INTERNAL REVENUE SIGNED

A historic training agreement has been signed by the Federal Internal Revenue Service and the New Jersey Division of Taxation. The two agencies have long had a history of cooperation. This latest effort is consistent with that practice.

The training agreement will allow the IRS and the New Jersey Division of Taxation to exchange employee training programs. Examples of programs include improved collection techniques, integrity awareness, and internal audit functions. The exchange of quarterly training calendars and allocation of slots in training classes for the interagency participants are key components of the agreement. This cooperative agreement enhances the professionalism of the trainee, and complements the efforts of each taxing agency to enhance its revenue collections.

NEW TAX INFORMATION EXCHANGE AGREEMENT INITIATED WITH OTHER STATES

New Jersey's Division of Taxation now has reciprocal information-sharing agreements with 43 other States and the District of Columbia.

The agreements outline a legal structure for the exchange of tax information between tax departments. The information-sharing pacts enable Division personnel to obtain information about firms that conduct business in New Jersey but are headquartered in another State. Using these interstate agreements, the Division is able to reduce the unfair competition caused by out-of-state firms that fail to pay their fair share of taxes. Simultaneously tax revenues increase, thus lessening the burden on all other taxpayers.

Previously, New Jersey had entered into agreements with certain States covering only specific taxes, such as the Income or Sales and Use taxes. For example, the New Jersey/New York Border Sales Tax Agreement has earned over $28 million for New Jersey in just three years of operation. The reciprocal tax information exchange builds on this foundation of interstate cooperation by attempting to conclude agreements with all States covering all taxes.

NONRESIDENT PENSIONS NOW EXEMPT

Legislation has been enacted (P.L. 1989, c.219) effective January 1, 1989, that exempts pension and annuities of nonresidents from the New Jersey Gross Income Tax. Nonresidents pension and annuity income received by nonresidents from New Jersey sources has been subject to the New Jersey Gross Income Tax since a 1979 formal opinion rendered by the Office of Attorney General of New Jersey.

Nonresident taxpayers are still subject to tax in New Jersey on income that is earned or derived from sources within this State, other than pensions or annuities. Nonresidents are also subject to tax on pension and annuity income from New Jersey sources received prior to January 1, 1989.

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CHAPTER I
DIVISION ORGANIZATION

HISTORY

The Division of Taxation is headed by a Director appointed by the Governor with advice and consent of the Senate to serve until a successor shall be appointed and qualified.

Effective September 1970, the Division was reorganized along functional lines replacing an arrangement based upon ten bureaus, each responsible for a single tax or a group of taxes. Further refinements developed during 1977 when the Division was reorganized to distribute its activities among three assistant directors. These activities include: Audit, Processing/Administration/Taxpayer Registration/Revenue Accounting and Special Procedures/Investigations. A description of these activities and fiscal year accomplishments are detailed in Chapter 2.

TAX ADMINISTRATION

Tax administration involves collection activities by State, county and municipality. As the State tax administrative agency, the Division exercises varying degrees of responsibility for taxes collected at all levels. These include:

Tax Collection: Administration of all taxes collected by the State for State and local purposes except boxing, T.V. and wrestling, parimutuel racing, motor vehicle licenses and fees, outdoor advertising and motor fuels use tax.

Services to Local Taxing Districts: Supervision of local assessment standards and procedures, administrative services to local districts and County Boards of Taxation, examination and approval of local tax maps, compilation and reporting of statistical data, preparation of equalization tables, and certification of assessors.

The Division also exercises certain police functions with regard to administration of fair trade practice requirements under the "Unfair Cigarette Sales Act" (C. 247, P.L. 1952) and "An Act To Regulate The Sale of Motor Fuels." (C. 258, P.L. 1952).

TAX COLLECTIONS

Collections by the Division during fiscal year ended June 30, 1990 totaled $9.7 billion or 96.3% of all major State Tax collections within and outside the Division. This represented a decrease of $29.2 million or -.3% less than fiscal year 1989. The $9.7 billion collected included $921.2 million for payment to local governments for their direct support. This 9.5% of Division collections represented $158.7 million of personal property replacement taxes (save harmless), $3.8 million of financial business taxes, $20.8 million of (Corporation Business Tax) Banking Corporation Taxes, $685.0 million for Public Utility Franchise and Gross Receipts Taxes, $30.0 million for local assistance funding and $22.9 million in Insurance Franchise Taxes. Except for Revenue Sharing and Senior Citizen and Veteran Deductions, amounts distributed to each county and municipality are shown in Appendix II.

SERVICES TO LOCAL TAXING DISTRICTS

The Division supervises and coordinates local property tax procedures in the 21 counties and 567 local taxing districts. Local Property Tax collections totaled $9.7 billion representing an increase of $1,062.5 million or 12.3% over the previous year. This compares with $9.7 billion in major State tax collections. State responsibility for tax collections was 50%.

The Division apportioned $25 million of revenue sharing to taxing districts together with reimbursement for veterans and senior citizen deductions ($60.0 million in 1990) as shown in Appendix III.

STATUTORY RESPONSIBILITIES

Responsibilities of the Division arise under the following statutory provisions:

Tax	*N.J.S.A. Citation*
Alcoholic Beverage	54:41-1 et seq.
Alcoholic Beverage Wholesale Sales	54:32C-1 et seq.
Atlantic City Luxury	54:32B-24.1 et seq.
Business Personal Property	54:11A-1 et seq.
Cigarette	54:40A-1 et seq.
Corporation Business (Net Income and Net Worth)	54:10A-1 et seq.
C.B.T. Banking Corporation	54:10A-1 et seq.
C.B.T. Financial Corporation	54:10A-1 et seq.
Corporation Income	54:10E-1 et seq.
Financial Business	54:10B-1 et seq.
Gross Income	54A:1-1 et seq.
Insurance Premiums	54:16-1 et seq. 54:16A-1 et seq. 54:18A-1 et seq. and 54:17-4 et seq.
Landfill Closure and Contingency	13:1E-100 et seq.
Litter Control	13:1E-92 et seq.
Local Property	54:4-1 et seq.
Motor Fuels	54:39-1 et seq.
Petroleum Products Gross Receipts	54:15B-1 et seq.
Public Community Water System	58:12A-1 et seq.
Public Utility Tax:	
Public Utility Excise Taxes	54:30A-49 et seq.
Railroad Franchise	54:29A-1 et seq.
Railroad Property	54:29A-1 et seq.
Realty Transfer Fee	46:15-5 et seq.
Resource Recovery Investment	13:1E-1 et seq.
Sales and Use	54:32B-1 et seq.
Savings Institution	54:10D-1 et seq.
Solid Waste Service	13:1E-1 et seq.
Solid Waste Importation	13:1E-1 et seq.
Solid Waste Recycling	13:1E-92 et seq.
Spill Compensation	58:10-23.11 et seq.
Tobacco Products Wholesale Sales and Use	54:40B-1 to 14
Transfer Inheritance Tax:	
Transfer Inheritance	54:33-1 et seq.
Estate	54:38-1 et seq.

CHAPTER II
ACTIVITIES OF THE DIVISION

The Division's organization of 1,500 employees includes the Office of the Director and three major activities: Audit, Administration/Processing/Taxpayer Registration/Revenue Accounting and Special Procedures/Investigations.

OFFICE OF THE DIRECTOR

Criminal Investigation and Inspection activities due to their confidential nature report to the Director of the Divison of Taxation.

OFFICE OF CRIMINAL INVESTIGATION

The Office of Criminal Investigation is responsible for the detection, investigation and recommendation of cases for criminal prosecution for violations of the State Tax Code.

Voluntary compliance with the tax laws under our system of taxation relies heavily upon the deterrent effect produced by successful criminal prosecutions. This unit, during the past fiscal year, has been eminently successful in fostering this deterrent effect, as evidenced by the substantial number of prosecution referrals, indictments, guilty pleas, length of sentences, and significant fines.

During fiscal year 1990, seventy-eight (78) cases were referred to prosecutors for criminal prosecution.

Although this office's main goal is to pursue criminal enforcement efforts, it has also managed to generate very substantial civil tax assessments.

The above accomplishments and the following statistics mark an increase in the Office of Criminal Investigation's enforcement efforts without an increase in resources.

Criminal Enforcement Statistics

prosecution recommendations	78
indictments	27
pleas	21
sentences	21
trials	10
tax assessments (not including penalty and interest)	$1.2 million
fines	$75.7 thousand
probation	64 years
jail	14 years
community service	200 hours

In conjunction with our mandate to detect and uncover fraud, approximately one year ago a Motor Fuels Tax Unit was formed to investigate and ascertain the level of noncompliance with Motor Fuels Tax laws.

The information gathered to date vividly documents an organized pattern by certain elements within the motor fuels industry in this state to evade the proper payment of taxes. One indictment has already resulted from our investigative efforts for failure to remit approximately $1.3 million in taxes.

In anticipation of a large number of complex investigations wherein the utilization of the grand jury process would significantly enhance our investigative efforts, the Division of Criminal Justice was requested to participate in a joint venture with us employing the task force concept. The Division of Criminal Justice has acquiesced with our request, and effective August 1, 1990 the New Jersey Motor Fuels Task Force will be in operation. The primary emphasis of the task force will be to investigate and prosecute the numerous individuals and corporations previously mentioned.

Another area of evasion uncovered by this unit involved a multiple filer who attempted, through the filing of numerous refund tax due returns, to defraud the state. The unit established a Questionable Refund Detection Team to monitor such schemes, and through these efforts over $90 thousand in false refunds were prevented from being mailed.

Located within the Office of Criminal Investigation is the Disclosure Office.

The Disclosure Office is responsible for establishing and maintaining a program for assuring that the Division of Taxation carries out regulations, orders, guidelines and instructions covering the release,

TABLE 1
MAJOR STATE TAX COLLECTIONS (NET) 1988-1990

TAX SOURCE	Collections (Fiscal Year)						Percent Change	
	1990	% OF TOTAL	1989	% OF TOTAL	1988	% OF TOTAL	1989-1990	1988-1989
Collected by the Division:								
Alcoholic Beverage	$ 53,402,009	0.5%	$ 53,484,609	0.5%	$ 55,092,185	0.6%	-0.2%	-2.9%
Business Personal Property	14,320,990	0.1	19,603,025	0.2	23,100,946	0.2	-26.9	-15.9
Cigarette	202,595,717	2.0	212,172,953	2.1	221,822,632	2.3	-4.5	-4.4
Corporation:								
Corporation Business[1]	1,162,835,737	11.5	1,350,581,694	13.3	1,227,591,049	12.9	-13.9	10.0
CBT Banks & Financials	92,089,805	0.9	117,155,793	1.2	95,328,007	1.0	-21.4	22.9
Corporation Income	1,849,373	<0.1	287,210	<0.1	1,732,004	<0.1	—	-83.4
Environmental Taxes:								
Landfill Closure and Contingency	2,253,584	<0.1	2,288,321	<0.1	3,649,630	<0.1	-1.5	-37.3
Litter Control	9,108,911	0.1	8,671,560	0.1	8,068,864	0.1	5.0	7.5
Public Community Water Systems	2,785,589	<0.1	3,020,302	<0.1	2,894,435	<0.1	-7.8	4.3
Resource Recovery Investment	17,542,594	0.2	18,435,794	0.2	23,863,147	0.3	-4.8	-22.7
Solid Waste Importation	5,537,576	0.1	4,121,066	<0.1	3,301,204	<0,1	34.4	24.8
Solid Waste Recycling	11,634,583	0.1	11,806,352	0.1	11,822,377	0.1	-1.5	-0.1
Solid Waste Services	3,159,314	<0.1	3,097,369	<0.1	4,462,146	<0.1	2.0	-30.6
Spill Compensation	18,110,921	0.2	22,472,396	0.2	19,143,993	0.2	-19.4	17.4
Financial Business	38,713	<0.1	54,807	<0.1	8,309	<0.1	-29.4	—
Gross Income	2,957,634,330	29.2	2,902,892,244	28.6	2,564,305,127	27.0	1.9	13.2
Insurance Premiums[2]	169,983,267	1.7	227,813,896	2.2	162,180,184	1.7	-25.4	40.5
Miscellaneous Revenues	2,812,586	<0.1	3,687,192	<0.1	535,864	<0.1	-23.7	—
Motor Fuels[3]	404,871,204	4.0	416,729,504	4.1	327,091,185	3.4	-2.8	27.4
Public Utility Excise (State Use)	129,915,482	1.3	122,255,636	1.2	115,501,834	1.2	6.3	5.8
Public Utility Excise (Mun. Use)	953,334,945	9.4	870,932,292	8.6	883,036,049	9.3	9.5	-1.4
Railroad Franchise	1,052,571	<0.1	2,472,838	<0.1	1,975,765	<0.1	-57.4	25.2
Railroad Property	2,232,579	<0.1	2,430,084	<0.1	2,239,781	<0.1	-8.1	8.5
Sales:								
Sales and Use	3,202,569,956	31.7	3,066,770,144	30.2	3,041,633,453	32.0	4.4	0.8
Alcoholic Beverage Wholesale	88,057,890	0.9	89,185,176	0.9	89,754,029	0.9	-1.3	-0.6
Atlantic City Luxury (Local Use)	18,942,211	0.2	15,241,637	0.2	16,174,077	0.2	24.3	-5.8
Savings Institution	5,230,595	0.1	12,081,835	0.1	23,420,233	0.2	-56.7	-48.4
Transfer Inheritance and Estate	200,954,216	2.0	204,344,684	2.0	209,958,420	2.2	-1.7	-2.7
Total Collected by the Division[4]	$ 9,734,857,248	96.3%	$ 9,764,090,413	96.2%	$9,139,686,929	96.3%	-0.3%	6.8%

Collected Outside the Division:								
Boxing-Wrestling-TV	$ 837,299	<0.1%	$ 675,770	<0.1%	$ 811,330	<0.1%	23.9%	-16.7%
Motor Fuels Use	8,850,231	0.1	5,886,184	0.1	3,846,770	<0.1	50.4	53.0
Motor Vehicle Fees	361,348,527	3.6	370,660,995	3.7	342,556,704	3.6	-2.5	8.2
Outdoor Advertising	289,664	<0.1	286,596	<0.1	221,701	<0.1	1.1	29.3
Pari-Mutuel	7,944,194	0.1	8,223,072	0.1	8,232,070	0.1	-3.4	-0.1
Taxes Collected Outside the Division	$ 379,269,915	3.7%	$ 385,732,617	3.8%	$ 355,668,575	3.7%	-1.7%	8.5%
Total Major State Tax Collections[5]	$10,114,127,163	100.0%	$10,149,823,030	100.0%	$9,495,355,504	100.0%	-0.4%	6.9%

(1) Includes tax receipts from windfall profits court decision. (FY 1989)
(2) Payment date change; one-time gain. (FY 1989)
(3) Rate increase effective July 1, 1988. (FY 1989)
(4) Excludes State Realty Transfer Fee collected by the counties and remitted to the state.
(5) Excludes casino gambling taxes and lottery profits.

nonrelease and protection of records and information regarding individual taxpayers and businesses.

During fiscal year 1990, the Disclosure Office handled the following requests:

Statistics for Disclosure Function

Requests from Other Agencies		**Number**
State Police		679
Division of Criminal Justice		150
Internal Revenue Service		189
Inter-State Agreements		66
PAAD Program		25
Division of Law		104
Miscellaneous		151
	Total	1,364

Requests to Other Agencies		**Number**
Internal Revenue Service		319
Information Sharing		18
Miscellaneous		5
	Total	342

OFFICE OF INSPECTION

The new Office of Inspection is an independent function within the director's office. The office is composed of two units: Internal Security which is responsible for conducting investigations of those matters that adversely impact on the Division, and Internal Audit which provides independent program reviews of selective functions of the Division.

Internal Security Unit

Internal Security investigates allegations of criminal and other serious internal-integrity matters, as well as attempts to corrupt or impede Division personnel engaged in their official duties. The Internal Security staff coordinates their investigations with the Official Corruption Unit in the Division of Criminal Justice, Office of the Attorney General and when appropriate, with the County Prosecutors. Internal

Security maintains close liaison with the New Jersey District of the Internal Revenue Service and other state and federal law enforcement agencies.

During the course of this fiscal year, Internal Security Special Investigators conducted 64 preliminary investigations and initiated 50 formal investigations of matters relating to Division of Taxation operations mainly in the areas of bribery, embezzlement, thefts and assaults. Several cases have been referred to the Attorney General's Official Corruption Unit for prosecutive decisions and/or for future joint investigative efforts and several of these matters are still pending.

Internal Security has initiated a formal Integrity Awareness Training program which is being given to all Division of Taxation professional and technical employees. This training provides these employees with the ability to recognize and properly react to potential bribery situations. To date, 205 employees have received this training.

This program was formulated in conjunction with the Training Office and enjoys the overt support of the Attorney General's Official Corruption Unit, as well as the Division of Taxation's Audit and Investigation Activities.

Internal Audit Unit

Internal Audit provides Division management with an independent fact-gathering and analytical capacity which helps assure that policies, objectives and responsibilities are achieved at every level. The Unit's audits have improved the efficiency, effectiveness and integrity of many of the Division's controls and programs.

During the course of this fiscal year, Internal Audit conducted audits of the Audit Selection process, Audit Billing and Document Management. As a result of these audits, management is developing improved selection processes, has improved controls and reports in the billing process and has totally revised the technique of providing documents for review and research.

An Internal Audit Handbook, which incorporates the Audit Standards promulgated by the Government Accounting Office as well as those of the Institute of Internal Auditors, was developed and implemented along with standardized Internal Audit Workpapers.

Internal Audit monitored the internal controls assessment project mandated by the State Treasurer again this year. Because the Division diligently implemented recommendations for improvements cited in fiscal year 1989's assessment, only a few management controls required attention. Nevertheless, policy and administrative procedures within the Division will continue to be subject to audit throughout the coming year.

Internal Audit served as liaison for auditors from Office of Management and Budget and Office of Legislative Services.

AUDIT

Audit Activity is responsible for ensuring tax compliance through the examination of information provided on tax returns, collection of outstanding tax liabilities, and by auditing records at the taxpayer's place of business. Several specialized functions including the Office of Tax Analysis are part of this activity.

Audit has taken the lead in participating in regional and national programs that provide for exchanges of information to encourage greater compliance with New Jersey tax laws. As a result, creative programs can be designed to locate areas of non-compliance. During the year, arrangements began for participation in the Multistate Tax Commission audit program of multinational corporations. These efforts will significantly expand the field presence while positively impacting revenues.

FIELD AUDIT

The Field Audit Branch performs audits for all taxes that a New Jersey business is responsible. The audit team's examination of the taxpayer's accounting records is comprehensive. Therefore, the auditors verify several different New Jersey taxes during the performance of one audit. In addition, as part of several interstate exchange agreements, select information may be obtained for other taxing jurisdictions during the performance of the audit.

During the 1990 fiscal year, the eleven audit groups completed 2,831 assignments consisting of 2,610 regular audits of 212 special assignments. The completed audits generated assessments of $77.5 million including penalty and interest charges. The distribution of the assessments by tax is as follows:

Tax	**Amounts**
Sales & Use	$32,097,891
Corporation Business	12,994,826
Income	938,882
Spill Compensation	991,683
Business Personal Property	305,020
Atlantic City Luxury	363,507
Litter	189,941
Motor Fuel	338
Total Tax	$47,882,088
Penalty & Interest	29,608,000
Total Assessments	$77,490,088

The average audit assessment in FY90 was $29,588. Assessments for each auditor averaged in excess of $750,000 during this period.

OUT-OF-STATE AUDIT

The out-of-state branch has the responsibility to perform field audits for all New Jersey taxes on the approximately 80,000 registered taxpayers whose accounting records are maintained outside of the state. Currently the Division has offices in Chicago, Anaheim, and Dallas.

During the fiscal year, the out-of-state branch completed 189 audits which generated assessments totaling $23.7 million. The distirbution of assessments by tax is as follows:

Tax	**Amounts**
Sales & Use	$4,930,117
Corporation Business	8,158,154
Business Personal Property	93,380
Litter	129,284
Total Tax	$13,310,935
Penalty & Interest	10,364,329
Total Assessments	$23,675,264

CAST

The Computer Audit Support Team provides the total computer support services for audit activities in the field. During the fiscal period, the 45% increase in total field audit assessments can be largely attributed to the increased use of PCs and main frame supported audits.

The main frame assignments have increased 28% this fiscal period. New procedures now allow the utilization of personal computers in preparing standard routine main frame programming.

For PC support, CAST has been responsible for the development and enhancement of the SmartPaper System. This custom written software provides an automated tool for auditors to use throughout their examination of the taxpayers' records.

In addition to these support services, CAST also develops and installs software applications for other areas within the Division based upon available resources.

OFFICE AUDIT

This branch which consists of nine groups is charged with five areas of specialized assignments.

Regular Office Audit

These five groups have the primary responsibility of auditing tax returns for corporation tax, income tax and the environmental and financial taxes. The teams which audit corporation business tax may as part of their normal inquiries, examine the taxpayer's liability for other taxes. During the fiscal period, assessments exceeded $18.8 million for these groups.

Income tax audits may result from information contained on the return, or information received as a result of agreements with other states or the Internal Revenue Service.

Efforts in enforcing the insurance premium tax surtax resulted in the collection of $43.8 million in surtax and $18.3 thousand in interest charges.

Reinstatement

Audits are performed on corporations that have lost their corporate charters to do business in New Jersey and who wish to reinstate their authorization to act as a New Jersey corporation. This function acts in concert with the Office of the Secretary of State. During fiscal 1990, $2.4 million was collected as a result of this activity.

Tax Clearance

Tax Clearance Certificates which may be used in obtaining a corporate dissolution from the Secretary of State are issued by this group. To ensure compliance with New Jersey tax obligations, examinations are conducted in all aspects of a taxpayer's responsibiilty before issuing the tax clearance certificate. For the period, 4,576 tax clearance certificates were issued and $4.8 million was received for outstanding tax obligations.

Status

This group responds to requests from taxpayers concerning the current status of their compliance with New Jersey obligations. During the fiscal period, 18,021 tax lien certificates were issued. Collections of $2.1 million resulted from 524 completed audits producing assessments.

Cite

The Cooperative Interstate Tax Enforcement team administers the program of cooperative sales tax administration with the State of New York. The agreement that provides for an exchange of information and a joint tax collection system has been in effect since 1986.

During this time, the program has collected in excess of $100 million in voluntary remittances of sales tax revenue that would have otherwise been difficult or impossible to collect. This team also pursues information resulting from the Division's participation in exchange programs with other states, regionally and nationally. As a result of this effort, $3.2 million was collected during the fiscal year.

HEARINGS

The Conference Branch is responsible for hearing all timely submitted appeals and requests for review concerning assessments or findings regarding the taxes administered by the Division. In addition, this activity also assists taxpayers who have difficulties that do not require a hearing but are administrative in nature.

During the 1990 fiscal year, 2,584 hearings were conducted and finalized. Revenue in the amount of $11.8 million was collected from these cases.

This Branch works closely with the Office of the Attorney General on cases that are appealed to the Tax Court. These cases involve interpretations of both law and fact. During the fiscal period, 96 cases were appealed to the Tax Court of which 77 were concluded. The Division's position concerning Windfall Profits taxes was upheld and resulted in collections of $94.1 million during this fiscal year.

AUDIT ADJUSTMENT

The responsibility to bill and refund taxes based on information contained on filed tax returns is handled by the Audit Adjustment Branch. During the year as a result of systems enhancements, income tax billings for post 1987 tax periods were separated and that part of the function realigned within other areas of the Division.

Refund requests are audited for their validity and to ensure that an outstanding obligation for the taxpayer does not exist in another tax. Approximately 2.9 million refund claims resulting in $470 million were processed during the year. The 2.9 million requests for income tax refunds accounted for $338 million or 72% of the total amount refunded. Refund denials amounted to $24.8 million.

The total revenue collected on billings from this activity exceeded $17 million. Additional bills are sent to the taxpayer by the Audit Billing Unit for amounts resulting from completed office audits and field audits. During the fiscal year, this unit completed 2,874 items for billing which resulted in collections of $59.2 million.

AUDIT ADJUSTMENT AND QUALITY CONTROL

This Branch selects taxpayers for examination, determines subjectivity, processes adjustments arising out of certain Exchange of Information Agreements with other jurisdictions, and operates the Word Processing Center.

Audit Selection

This group selects and assigns audits to all field and certain office audit groups. Three separate programs based upon the sales and use tax, corporation business tax, and gross income tax respectively, are in effect to identify taxpayers with a high probability of exposure to audit change. The group also administers the Direct Pay Permit system under the Sales and Use Tax Act which, upon approval, allows a purchaser who cannot determine whether goods or services are taxable at the time of purchase to pay the tax directly to the state.

During the fiscal year, 2,923 cases were selected for Field Audit and 2,101 cases for Office Audit.

Subjectivity

This group identifies persons or entities that have a tax nexus with this state, registers them with the Division and assesses delinquent taxes. It administers the Corporation Business Activities Reporting Act as well as a Reporting Form Matching Program to detect unreported income by persons or entities that may or may not be registered taxpayers and makes deficiency assessments accordingly.

Collections of $13.8 million resulted for over 3,000 reports which were examined. Over 4,400 new taxpayers were registered during the year.

Exchange Agreements

The Branch receives information resulting from the exchange of information agreements with the Internal Revenue Service and New York State. The auditors have developed and tested a mass determination process using this information, a Local Area Network of personal computers, and a proprietary programmable database language. The process produces billings in good form as well as provides electronic inputs into the Division's main frame computer.

The process will be used as the Gross Income Tax Audit Selection Program for the Office of Audit Branch beginning in the 1991 fiscal year and is expected to materially enhance productivity.

	No. Items Examined	No. Returns Assessed	Assessments
Information from NY State	30,449	22,916	$ 7,741,714
Information from the federal government	8,012	6,485	2,224,551
Franchise tax billings based on changes in net income by the federal government	1,531	1,150	15,713,637
Total	39,992	30,551	$25,679,902

Quality Control

This group maintains the OASIS program which screens and scores the corporation business tax returns for audit selection purposes. Assessments for the year were $.9 million from net operating loss adjustments identified while screening those returns.

The Quality Control program that both assures compliance of auditing standards and identifies problems peculiar to specific industries has currently been shifted back to the supervisors in order to redirect this team's efforts in revenue generating activities.

Word Processing

This group provides Word Processing support for the Division. During the year, 55,729 items including reports were completed.

INHERITANCE TAX

The Inheritance Tax Branch administers the New Jersey Transfer Inheritance Tax and the New Jersey Estate Tax.

A concentrated effort is currently being directed toward the effective transition of this operation from a manually oriented function to one based on broader use of technology. Partial automation of the activity has enhanced the cataloging functions of the branch as well as technical capabilities of the revenue accounting section. Continued automative efforts will imminently result in the conversion of the auditing role of the branch to one which is more extensively computer oriented and self-assessing in nature.

During the fiscal year, 9,646 assessments, including 267 nonresident and 306 estate tax assessments were made. Revenue in the amount of nearly $200.0 million was collected.

MISCELLANEOUS TAX

The Miscellaneous Tax Branch has the administrative responsibility for the Alcohol Beverage, Cigarette, Litter, Motor Fuel, Public Utility and Spill Compensation Control Taxes.

During the past fiscal year, the Branch assessed $6.2 million resulting in collections of $2.5 million.

This activity is participating in two Federal/Multistate programs that will expand the motor fuel compliance efforts. In one of these programs, New Jersey has been chosen to be a lead state in a combined effort to explore and encourage a cooperative compliance program for motor fuels tax. The program will provide information to evaluate the compliance programs of other states and the Federal Government, and will provide a compliance environment that will develop projects to enhance the administration of these taxes.

The design of a tracking system has been advanced and will with the full development of the computerized program provide the maximum effect with limited resources.

PUBLIC UTILITY TAX

Adoption of a public utility excise tax for State use (C.41 and C.42, P.L. 1963) had the effect of bringing a function of tax administration and collection to an activity which was traditionally involved only in valuation and apportionment functions. Addition of the Excise Tax involved an additional computation and assessment of taxes paid directly to the State for State Use.

Public Utility Franchise Taxes and Gross Reciepts Taxes are now collected by the State for distribution to municipalities. (P.L. 1980, Chapters 10, 11, & 12.)

TABLE 2
PUBLIC UTILITIES GROSS RECEIPTS AND FRANCHISE TAXES COLLECTED BY THE STATE AND AVAILABLE FOR DISTRIBUTION TO MUNICIPALITIES
CALENDAR YEAR—1990

Number of		Franchise Tax		Gross Receipts Tax	
Companies	Classification	Gross Receipts	Taxes	Gross Receipts	Taxes
3	Electric	$1,410,784,564	$ 71,061,859	$2,170,435,455	$164,137,931
3	Gas	685,920,492	34,823,657	747,422,404	57,983,756
2	Electric & Gas	3,589,980,787	180,582,579	4,633,760,517	352,020,804
53	Water	189,716,617	9,512,148	304,080,528	22,987,708
16	Sewer	16,886,230	936,288	20,258,965	1,666,126
4	Telephone & Telegraph	1,158,767,080	57,350,654	0	0
81		7,052,055,770	354,267,185	7,875,957,869	597,896,325
1	Municipal Electric	10,939,285	556,441	11,418,219	884,943
82	Net Tax Apportioned—[1]	7,062,995,055	354,823,626	7,887,376,083	598,781,268
	Administrative Cost		101,226		168,723
	Total		$354,722,400		$598,612,545

[1] Includes adjustments for credit and advance payments made under c. 35 & c. 36, P.L. 1979.

OFFICE OF TAX ANALYSIS

This office conducts research on a broad range of tax policy and tax administration issues to provide insight into the impact of current tax structure and the implications of potential changes. The unit continuously monitors economic indicators at the national and state level plus state revenue collections as part of its responsibility to provide revenue projections for use in the State Budget. Tax impact estimates for use in fiscal note worksheets that accompany legislative bills and annual publications on major taxes and Division activities are prepared by this office.

Tax Studies

The fiscal year was characterized by an intense effort to review the state's tax structure and evaluate the new administration's proposed changes. Major changes to the Gross Income Tax and the Homestead Rebate program were evaluated using a personal computer based micro-simulation model. The model allowed the impact of a wide range of alternative specifications to be quickly analyzed by income class and housing tenure.

Two major research reports were completed. One, an analysis of the Sales/Assessment Ratio, examined the process of calculating equalized property tax burdens. The second, a review of tax administration in New Jersey, provided a detailed overview of the Division's activities and initiatives over the past few years.

Publications

The following publications are available annually:

- Average Assessment/Sales Ratios by Taxing District—by Property Class
- Average Real Estate Tax Bill by Taxing District—by Property Class
- Coefficient of Deviation—Measures of Property Assessment Uniformity by Taxing District
- Owner Occupied Housing Statistics from Homestead Rebate and Income Tax Data Match
- Statistics of Income
- Division of Taxation's Annual Report

ADMINISTRATION/PROCESSING/ TAXPAYER REGISTRATION/ REVENUE ACCOUNTING

Administration, Processing, Taxpayer Registration and Revenue Accounting Activity is responsible for processing tax returns and forms, deposit of receipts, registrations and all administrative functions.

ADMINISTRATION

The Administration Activity is responsible for all centralized support functions of the Division. This Activity is divided into three sections: Management Services, Workforce Resources & Development and Systems & Methods.

MANAGEMENT SERVICES

Facilities Management

This Section is responsible for the effective facilities management of all property occupied by the Division. This includes floor space on six of the ten floors of the Taxation Building, the Mill Hill Processing Center and Annex, the Document Control Center and Annex, the Taxpayer Registration and Service Headquarters, and two warehouse facilities in the City of Trenton; a Satellite Processing Center in Lakewood, New Jersey; three out-of-state Audit operations, in Chicago, Illinois; Anaheim, California and Dallas, Texas; and ten other field offices in New Jersey located in Bridgewater, Cherry Hill, Fair Lawn, Newark, Northfield, Randolph, Sea Girt, Turnersville, Vineland, and Hamilton Township in the Trenton Area.

This section also operates the Division's records management program. This involves the inventory and storage of literally millions of filed tax returns in such a manner to ensure their retrieval as needed or destruction in accordance with official criteria.

Budget and Fiscal

Budget activities include planning, preparation, control and execution of three major budgets. Individual budgets include: Administration/Processing/Taxpayer Registration/Revenue Accounting, Special Procedures/Investigations, and Audit Services.

This Section is responsible for all purchasing and accounts payable and for the processing of vendor invoices, travel expense vouchers and all procurement documents. In addition, this section acts as liaison between the Division of Taxation and the Department of Treasury, Administration Section, with respect to budgetary and fiscal activities.

Records Section

This Section operates the Division's records management program. This involves the security, inventory, and storage of several million tax returns in such a manner to ensure their retrieval as needed, or destruction in accordance with official criteria.

Mail Services

Mail Services is responsible for proper handling of a large volume of forms, documents, and correspondence for the entire Division. It also performs mail service for several other state agencies. During 1990, Mail Services processed over 13 million pieces of outgoing mail and over 11 million pieces of incoming mail.

WORKFORCE RESOURCES & DEVELOPMENT

Personnel

This Branch is responsible for supervising a complete program of administrative services for all Personnel activities including recruitment, compensation, selection, promotion, transfers, leaves of absence, retirements, salary adjustments, position classifications.

Coordinates employee relations matters in job evaluations, testing, appeal matters, grievance handling, and affirmative action. Labor Relations have expanded greatly over the past five years, and signs point to increased growth, as the CWA Union continues to represent the majority of Taxation employees.

In-Service Training

Maintaining and improving employee job and technical skills continues to be a high priority of the Division of Taxation. Division management endorses and assists the development and implementation of programs and opportunities to maximize employee professional growth. Primary initiatives include: the opening of an Independent Learning Center allowing employees to master and practice skills on a wide variety of topics; the development and implementation of an Integrity Awareness Training Program targeted at all revenue collection and processing employees; the initial modules of an in-depth job specific training program which goal is to improve skills of all Division employees. On-going Division training endeavors include highly technical automated systems training, embellishment of existing career upward mobility programs, remedial skills training for the disadvantaged segment of our workforce, in-service programs for auditor and investigations activities. Taxation's goal is to enable our employees to maximize abilities in the collection of revenues for the State of New Jersey.

Systems and Methods

Systems and Methods acts as a liaison between the Office of Telecommunications and Information Systems (OTIS), other state and federal agencies, and the end users of data processing resources within Taxation, aids in the automated and manual systems design required by new legislation and recommends and evaluates new technological concepts for the Division. Systems and Methods has the general responsibility for the design and specification of all New Jersey tax forms, site inspection of prospective vendors and overall form quality assurance.

In addition the branch supplies technical support, evaluates suggestion awards, performs special project work and maintains numerous management information reports.

The Systems and Methods branch reviews data processing requests for technical soundness and overall Division desirability. Priorities for these requests are then set by either the Systems Review Board or the Small Projects Priority Committee. During 1990, a total of 121 such requests were evaluated.

Systems and Methods participated in the change and design of many systems during the year due to Division needs, legislative issues and law changes. Included in this group are the Corporation Business

Tax, New York/New Jersey Consolidated Reporting system and Sales and Use Tax.

Continuous effort is expended to refine and improve existing systems. For example, cost reduction initiatives such as changing the frequency of systems runs for the tax administration systems have reduced OTIS operating costs by about $1 million annually.

Systems and Methods has continued to develop and maintain micro-based systems which support a variety of applications throughout the Division. Included in this group was the development of a micro-based system for mailing bills and processing payments relative to the Attorney's Fee required to be paid under the automobile reform legislation. There has been expanded utilization of microcomputer and mainframe file interchanges which has helped reduce or eliminate the need for OTIS involvement.

A substantial effort on the part of Systems and Methods was expended supporting the GENTS (Generic Tax System) project. Primary participation was provided by individuals assigned from this branch and through assisting in the prioritization of outstanding system improvement requests and remaining development issues.

A GENTS II project was begun during the year which will convert many of the remaining taxes to GENTS.

Responsibility for TRIMS (Tax Record Image Management System), a system which allows for the retrieval of a document image online, was transferred to Systems and Methods during the year.

PROCESSING

This activity incorporates the Division services such as receipt of tax returns and checks, extracting, screening, coding and numbering of all tax returns and distributing the miscellaneous mail to the appropriate areas of the Division. This activity is also responsible for the control of all computer input and output data generated by the processing of the various tax returns. The branch also maintains the files for the current tax year of Gross Income Tax Returns.

RETURNS PROCESSING SECTION

Returns Processing's functions include the extracting, screening, coding and numbering of tax returns as well as the distribution of miscellaneous mail to the appropriate sections within the Division.

Over 10.8 million pieces of mail were received during 1990.

More than 95 percent of all checks received are deposited in the bank on the day received.

A comparison of mail receipts for the last two fiscal years follows:

TAX SOURCES	1989	1990
Attorney Fee		9,894
Atlantic City Luxury	1,903	1,970
Alcoholic Beverage	3,512	5,129
Business Personal Property	41,183	32,092
Cigarette	20,586	14,662
Corporation Business	483,028	492,573
Gross Income:		
Employee 1040 Estimated	1,036,740	1,066,092
Employee 1040	3,989,652	4,071,138
Employer Withholdings	1,343,951	1,386,966
Homestead Rebate Applications	1,573,326	1,581,181
Employer Reconciliations	222,169	153,220
Litter Control	36,458	25,751
Miscellaneous	618,972	566,086
Motor Fuels	19,845	19,784
New York/New Jersey Border	21,418	25,690
Sales and Use/Urban Zone Sales	1,318,697	1,385,547
Totals	10,731,440	10,837,775

During the month of August, the Returns Processing Section allots space to the Department of Human Services' Lifeline Program and maintains totals of their mail receipts. The total receipts associated with this program for the last fiscal year was 159,063.

We have also assumed the duties of processing seven of the manual taxes from the Revenue Accounting Section.

Currently, there has been a new tax established by legislature in 1990, the Attorney Fee Tax.

The Returns Processing Section has a unit called Exception Processing which handles all types of problems for all taxes on an individual basis in order to process problem documents in an efficient manner.

In addition, over 9.4 million returns were processed. A comparison of returns processed for the major taxes is listed below:

	1989	1990
Business Personal Property	32,508	25,438
Corporation	514,829	485,465
Gross Income:		
Employee 1040 Estimated	1,109,397	1,147,784
Employee 1040	3,870,287	3,931,818
Employer Withholdings	1,623,962	1,656,450
Employer Reconciliations	229,167	218,543
Sales and Use/Urban Zone Sales	1,334,710	1,346,405
Totals	8,714,860	8,811,903

RETURNS FILES/RETURNS PROCESSING

The Mill Hill Returns Files Section presently maintains the files for only the current year returns of the Gross Income Taxes.

	1989	1990
Total Number of Gross Income Tax Returns (various types)	5,167,499	5,842,100
Requests for Returns (various types)	453,844	689,165

The addition of a night shift during our peak processing season allowed us to do the job much quicker and with more efficiency.

DATA INPUT AND CONTROL SECTION

This section is responsible for controlling all computer input and output generated by the processing of tax forms and related documents. It consists of two units:

1. *Data Capture Unit*—Handles input required to service all com-

puter programs including cash verification, tax return editing and billing, delinquencies, field investigation assignments, audit selection, identification, microfilm and the Cash Receipts Accounting System which involves the input of checks and cash receipts.

2. *Data Input and Output Control Unit*—Controls source documents and the input and output maintenance of control ledger delivery of hard copy reports and microfilm, and acts as liaison of the Revenue Accounting Section and OTIS. With more than 300 separate computer programs and their applications, volume runs into the millions of entries.

The Data Capture Unit has two locations, Mill Hill Processing Center in Trenton and a satellite center in Lakewood.

The unit is equipped with 10 key to disk to tape CMC 1800 keyprocessing systems with a total of 264 CMC 108 keystations. Also, 2 IBM 129 card data recorders are utilized.

Following is the listing of jobs and volume of records entered and verified in fiscal year 1990:

Atlantic City Luxury Tax	1,437
Business Personal Property Tax	35,005
Cashbook Adjustments	21,075
Corporation Business Tax	513,560
Farmland	13,921
Gross Income Tax—Employee	5,440,630
Gross Income Tax—Employer	1,973,020
NJ/NY Combined State Sales and Use Tax	32,760
New Jersey Sales Tax	1,411,530
Lifeline Application Forms	171,989
Litter Tax	36,219
Motor Fuel Tax	22,107
Local Property Tax	200,526
Homestead Rebate (and updates)	1,953,363
Set-Off Individual Liability Program	102,611
Public Utility Tax	2,878
Bidder's Life—Division of Building and Contruction	29,023
Total	11,961,654

Including verification, the total number of records processed exceeds 23.9 million.

In addition, 31,693 items were keyed and verified on IBM 129 data recorders. They included certain applications for Corporation Tax, Business Personal Property Tax, Cigarette Tax, and deletions to the Cash Receipts Accounting Systems.

The staff of this unit consists of 109 full time employees, part of which are in the satellite office.

During the peak processing season of 1990, an additional 450 Intermittent/True Temporary employees were hired. During this period, two shifts (day and night) were functioning in both locations.

LOCAL PROPERTY TAX

Local Property Taxes produced 50% of New Jersey State and Local Taxes collected during fiscal 1990.

Principal activities include: implementation of standards dealing with County Tax Board rules and regulations, Chapter 499, P.L. 1979 revaluation contracts, certification of assessors, and tax maps; preparation of the annual Table of Equalized Valuations and tax abatement statistics; assistance to local property tax administrators; administration of farmland assessments, realty transfer tax, and homestead rebates; apportionment to local taxing districts of revenue sharing, personal property replacement, in lieu payments of state owned property; and services to other departments and individuals.

TABLE 3
NET LOCAL PROPERTY TAX GROWTH BY YEARS

Year	*Total (millions)*	*Percent Change*	*Year*	*Total (millions)*	*Percent Change*
1981	$4,134.8	10.50	1986	$6,094.1	10.50
1982	4,495.4	8.72	1987	6,766.1	11.03
1983	4,848.7	7.86	1988	7,693.0	13.70
1984	5,175.0	6.73	1989	8,659.8	12.57
1985	5,517.5	6.62	1990	9,722.3	12.27

Revaluation and Reassessment

Revaluation and reassessment programs are of primary importance in attaining uniform local property tax assessments. During the 1990 tax year 63 municipalities implemented revaluations, and 22 municipalities filed tax lists reflecting the performance of reassessment programs.

In fiscal 1990, the Director approved 7 Orders prepared by county boards of taxation directing municipalities to undertake revaluation programs. Also approved were 53 contracts entered into by municipalities for the purpose of accomplishing a revaluation of all real property. The contracts were reviewed and approved in accordance with regulations established under Chapter 424, P.L. 1971. The regulations prescribe standards to be used in the valuation of real property and establish minimum qualifications for firms and individuals engaged in the business of performing revaluation programs.

Certification of Assessors

Chapter 44, P.L. 1967 requires each taxing district to be served by a certified assessor, and as many Deputy Tax Assessors as a municipality determines to be necessary. During fiscal year 1990, the Division held 2 Assessor Certification Examinations. A total of 126 candidates completed these examinations in fiscal year 1990.

Of the 1,731 persons who have been issued a tax assessor certificate since inception of the program, 341 are presently in office as assessors, 48 are Deputies, 578 are no longer in office, 70 are on an assessor's staff, 537 have no connection with an assessor's office, 170 are deceased, 5 have had their tax assessor certificates removed, and 18 are out of state residents.

Of the 567 municipalities in New Jersey, 553 have a certified Tax Assessor, 2 have a non-certified tax assessor, 8 have assessors who hold office by statutory provisions allowing anyone who has held office as assessor on a continuous basis since July 1, 1967 to continue in office.

72 Positions of Deputy Tax Assessor have been authorized of which 61 are filled by persons holding a tax assessor certificate. Five Deputy Tax Assessors are not certified and 6 fall under the same grandfather statutory provisions mentioned above.

Tax Maps

New Jersey law (Chapter 18, P.L. 1918 and Chapter 167, P.L. 1939) provides for the preparation of "maps for purposes of taxation in all taxing districts," except townships having populations under 2,500. The Director is responsible for approval of such maps and may direct a municipality in its preparation (N.J.S.A. 40:146-29).

Chapter 424, P.L. 1971, requires inspection of an up-to-date tax map prior to approval of any revaluation contract. Since 1984, 83 taxing districts have developed completely revised tax maps and 412 have existing maps judged current and usable.

Tax maps have never been approved in 11 taxing districts, including those that are not required to have a map, 343 districts have approved tax maps more than twenty years old, and the remaining 213 have maps approved between 1970-1990. Some of those not approved recently are maintained on the basis of current specifications.

County Tax Board Rules and Regulations

Subsequent to adoption of uniform rules and regulations governing County Boards of Taxation (C. 119, P.L. 1973), the Director, in cooperation with members of the County Boards, maintains constant review to keep them current with changes in law and practice. Chapter 499, P.L. 1979 establishes the office of County Tax Administrator.

Equalization Table

Each year the Division publishes a Table of Equalized Valuations showing the average ratio of assessed value to true value of real estate in each of the 567 local taxing districts. This table is certified to the State Commissioner of Education pursuant to Chapter 86, Laws of 1954 (N.J.S.A. 54:1-35.1) for use in calculating and distributing State school aid. Equalized valuations are also the basis for apportioning county taxes among local taxing districts and for apportioning the tax costs for a large number of regional school districts among component taxing districts. Equalized valuations are also the basis for measuring debt limits for local governmental units.

The ratio of assessed valuation to sales price is calculated for each usable sale and all are classified into four groups (vacant land, residential, farm, other[1]). An overall district average weighted ratio is calculated for all classes as a weighted average of separate ratios calculated for each class. This district weighted ratio is applied against assessed value of the district to determine aggregate "true value."

"True value" is averaged with true value for the preceding year after adjustment for "added and omitted assessments." This averaging has the two-way advantage of avoiding abrupt changes in ratio from year to year and avoiding undue influence of inadequate samples of sales of a single year.

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[1] Other properties are subclassified into commercial, industrial and apartments for statistical purposes.

The average ratio of assessed value to true value of all real estate in 1990 was 66.52%.

The Table of Equalized Valuations promulgated October 1, 1990 shows that the aggregate assessed valuation of the real property in the State totaled $341.3 billion and the aggregate true value totaled $513.0 billion. Total equalized valuation increased from $491.9 billion in 1989 to $515.3 billion in 1990, an increase of $23.4 billion, or 4.8%.

Farmland Assessment

The "Farmland Assessment Act of 1964" (C. 48, P.L. 1964) provides for preferential assessment of land—"actively devoted to agricultural or horticultural use," at its value for such rather than market value. Unit values for various types of farmland are jointly determined with the Department of Agricultural Economics and Marketing, Rutgers University.

In 1990 there were 37,641 "line items" of qualified farm assessments comprising 1,167,542 acres or 24.29% of total State area. Although large in area, these farmland assessments represent .11% of the entire property tax base.

Water Pollution and Air Pollution Tax Exemption

N.J.S.A. 54:4-3.56 et seq. and N.J.S.A. 13:1D-7 provide for exempt status of certain air and water pollution control equipment, facilities and devices upon certification by the State Commissioner of Environmental Protection. Ratables exempted under these laws total $39,369,905.

Business Personal Property

Effective in 1968, all business personal property except that of telephone, telegraph, and messenger system companies was removed from local tax rolls (C. 136, P.L. 1966). A personal property tax replacement program was designed to distribute State collected revenue to municipalities. A "save-harmless" measure assured municipalities of no less than the greater of their business personal property taxes in 1964, 1965, 1966 or 1967 (C. 135, P.L. 1966). Any excess revenues obtained from four replacement tax sources over the "save-harmless" requirement is distributed to all municipalities pursuant to a formula (N.J.S.A. 54:11D-4). The "save-harmless" amount of $106,835,188 was exceeded in 1975-1976 by $51,868,646.

Repeal of most replacement taxes was accompanied by legislation providing annual appropriation of not less than $158,703,834, the amount certified on October 15, 1976 (C. 3, P.L. 1977). C. 4, P.L. 1977 provided for the repeal of the business personal property tax on all business machinery and equipment acquired on or after January 1, 1977.

"In Lieu" of Tax Payments

Chapter 272, Laws of 1977 provides for payments to municipalities for local services "in lieu" of taxes on certain State-owned property.

The law provides that eligible State-owned property shall not include property used or held for future use for highway, bridge or tunnel purposes nor shall it include property which is qualified under another State law for any other payment "in lieu" of taxes.

Exempt Property Lists

Legislative provisions for payment in lieu of tax revenues to taxing districts for services rendered to state owned exempt properties placed added emphasis on continuing efforts to attain realistic assessment for all exempt properties. Annual lists of exempt property valuations are compiled.

Assistance to County Boards of Taxation

Close contact with the 21 County Boards of Taxation is maintained by correspondence, telephone, and by visits of the field staff. During the year 5,584 calls were made by the staff for this purpose. Division staff meets monthly with the Executive Committee of the New Jersey Association of County Tax Board Commissioners and County Tax Administrators to discuss problems and plans of the County Boards and assessors. It is through such close cooperation that uniform implementation of new or amended legislation and procedures is developed and maintained.

Assistance to Local Assessors

Division field staff maintain regular contact with local assessors to provide direct assistance in solving day-to-day administrative problems. Specialized assistance is provided in the case of property exemptions, deductions, Homestead Rebate problems and introductory training for new assessors.

During the year, the field staff was responsible for overseeing the processing and prescreening of 192,288 SR-1A's of which 75,654 were determined to be usable for development of the Director's Ratio. In the process of assisting assessors in carrying out the duties of the office, over 15,235 calls were made and 51 new assessors provided introductory training by field staff personnel. There were 19,775 SR-1A's referred to the field in order to determine the usable/nonusable status for sales ratio purposes.

Other related assistance included 1,639 calls to local officials; 5,734 homestead rebate calls and 970 homestead rebate investigations and 82 senior citizens and veterans municipal audits.

Assessor Training

Since 1954 the Division has co-sponsored annual in-service training courses for assessors conducted by the Bureau of Government Research at Rutgers, The State University, at strategic locations throughout the State. The Division supplies some of the instructors for courses, is represented on the planning committee and participates in the annual Rutgers Conference for Assessing Officers. The New Jersey Real Property Appraisal Manual, The Handbook for New Jersey Assessors and the Assessors Law Manual are the primary textbooks used in all in-service training courses.

Real Estate Appraisals

An appraisal unit is maintained for assistance to assessors in appraisals of special purpose or other properties of unusual character. During fiscal 1990, assistance was given in 34 municipalities on 105 separate properties having an appraised value of $299.1 million. Valuation data are accumulated as a basis for developing improved property assessment standards for local assessors. In addition to appraisals for assessors, appraisal assistance is often rendered to other state agencies. Appraisals, where necessary, are also prepared in conjunction with the valuation of state owned property reported by taxing districts under C. 272, P.L. 1977.

Inheritance Tax Appraisals

Assessor Assistance Field Personnel provide direct assistance to the Transfer Inheritance Tax Bureau. 2,607 separate appraisals with a total value of $809.8 million were completed for inheritance tax purposes.

Data Processing for Local Tax Roles

Assessment records for all taxing districts are produced and maintained using a data processing system developed by the State.

Full implementation of the New Jersey Property Tax System (MOD IV) enables county boards of taxation to accomplish mechanically a variety of tasks formerly requiring extensive manual effort.

Homestead Tax Rebate

A Homestead Tax Rebate calculated at $1.50 per $100 to $10,000 of equalized value, or two-thirds of equalized value, whichever is less, plus 12.5% of the effective tax rate in the municipality wherein the rebate is claimed, multiplied by $10,000 of equalized value or two-thirds of equalized value whichever is less is mailed to each qualified homeowner in New Jersey. (C. 72, P.L. 1976).

The 1990 Homestead rebate payments were delayed from on or before July 15, 1990 to on or before December 31, 1990.

State Revenue Sharing

A State Revenue Sharing Fund was established in 1976. Municipalities eligible to receive funds from the $20 million appropriated for FY 1990 were those municipalities which received State Revenue Sharing funds in calendar year 1988, excluding municipalities which were FY 1990 recipients of Aid to distressed cities.

Railroad Tax

Local Property administers the Railroad Property Tax and Franchise Tax and determines the amount of State aid payable to taxing districts in lieu of Class II railroad property taxes.

All railroad taxes are presently collected by the State. Local taxing districts receive payments in lieu of railroad property taxes based on 1966 adjusted valuations*. Railroad owned property not used for railroad purposes is assessed and taxed locally.

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*No State aid was paid since calendar year 1982, except for 1984-1988 payments to those municipalities in which Class II railroad property owned by New Jersey Transit Corporation is located (P.L. 1984, CH 58).

TABLE 4
1990 SUMMARY OF FARM ASSESSMENT[1]
REGULAR FARM (3A) QUALIFIED FARM (3B)

	3a (Regular Farm)		3b (Qualified Farm)				Total Farm		% Distribution	
	No. of Line Items[2]	Assessed Value	No. of Line Items[2]	Total 3b Acreage	3b Acres as % of County Area	Assessed Value	No. of Line Items 3a & 3b[2]	Assessed Value	Farm Assessed 3a	Value 3b
Atlantic	972	$ 73,790,284	1,471	39,956.85	11.04	$ 14,311,311	2,443	$ 88,101,595	0.48	0.09
Bergen	85	33,569,100	135	3,150.84	2.09	3,594,630	220	37,163,730	0.05	0.01
Burlington	1,631	223,321,791	3,526	150,719.68	28.74	41,233,961	5,157	264,555,752	1.51	0.28
Camden	338	13,187,650	864	13,170.36	9.26	6,894,202	1,202	20,081,852	0.15	0.08
Cape May	244	17,809,700	559	15,099.72	8.89	3,464,490	803	21,274,190	0.15	0.03
Cumberland	1,736	110,966,170	2,749	83,997.02	26.12	24,961,032	4,485	135,927,202	3.64	0.82
Essex	12	2,258,000	29	341.50	0.42	292,900	41	2,550,900	0.01	—
Gloucester	1,602	120,736,500	3,286	80,855.91	38.45	38,892,200	4,888	159,628,700	1.79	0.58
Hudson	—	—	—	—	—	—	—	—	—	—
Hunterdon	2,980	733,759,083	5,181	150,033.45	53.64	42,072,846	8,161	775,831,929	8.40	0.48
Mercer	705	92,431,240	1,642	50,382.43	34.83	15,732,857	2,347	108,164,097	1.40	0.24
Middlesex	577	79,227,600	1,242	37,830.58	19.14	25,199,500	1,819	104,427,100	0.25	0.08
Monmouth	2,068	415,134,225	2,876	74,884.18	24.53	32,797,359	4,944	447,931,584	1.36	0.11
Morris	636	135,466,825	1,288	33,679.66	11.02	11,619,240	1,924	147,086,065	0.56	0.05
Ocean	335	41,803,600	509	13,519.02	3.30	3,433,330	844	45,236,930	0.18	0.02
Passaic	73	13,874,900	169	8,592.00	6.98	2,078,910	242	15,953,810	0.11	0.02
Salem	1,805	122,094,150	3,775	121,737.76	55.45	31,431,900	5,580	153,526,050	8.94	2.30
Somerset	901	318,125,210	1,752	61,475.33	31.48	17,524,238	2,653	335,649,448	1.95	0.11
Sussex	1,752	191,118,776	3,388	116,707.64	34.65	23,959,525	5,140	215,078,301	3.54	0.44
Union	15	3,581,300	33	289.99	0.44	283,500	48	3,864,800	0.02	—
Warren	1,419	255,536,336	3,167	111,117.95	47.96	25,903,306	4,586	281,439,642	5.26	0.53
Total	19,886	$2,997,792,440	37,641	1,167,541.87	24.29	$365,681,237	57,527	$3,363,473,677	0.88	0.11

NOTES:

(1) REGULAR FARMS (LAND AND IMPROVEMENTS) ARE VALUED BY THE SAME STANDARD AS OTHER TAXABLE PROPERTY. QUALIFIED FARMS (LAND ONLY) ARE ASSESSED ON BASIS OF AGRICULTURAL USE ONLY UPON APPLICATION OF OWNER.

(2) NUMBER OF LINE ITEMS CANNOT BE INTERPRETED AS THE NUMBER OF FARMS SINCE SOME FARMS ENCOMPASS MORE THAN ONE LINE ITEM.

TABLE 5
SUMMARY OF LOCAL PROPERTY NET VALUATIONS TAXABLE

	1990	1989	Increase or Decrease
Atlantic	$ 15,416,424,456	$ 14,224,775,394	$ 1,191,649,062
Bergen	66,992,879,298	63,656,663,243	3,336,216,055
Burlington	14,924,467,741	12,284,842,006	2,639,625,735
Camden	9,010,719,373	8,271,710,964	739,008,409
Cape May	11,553,892,332	10,005,014,979	1,548,877,353
Cumberland	3,088,171,988	2,677,996,458	410,175,530
Essex	15,674,508,200	15,691,100,300	(16,592,100)
Gloucester	6,822,728,116	5,119,860,908	1,702,867,208
Hudson	14,827,216,767	15,106,364,704	(279,147,937)
Hunterdon	8,765,554,860	6,847,511,558	1,918,043,302
Mercer	6,652,032,796	6,483,594,112	168,438,684
Middlesex	32,464,508,591	28,820,683,756	3,643,824,835
Monmouth	30,753,118,759	25,367,914,090	5,385,204,669
Morris	24,324,062,634	23,129,294,491	1,194,768,143
Ocean	22,836,442,300	20,567,983,093	2,268,459,207
Passaic	12,219,395,767	11,418,101,232	801,294,535
Salem	1,383,625,059	1,123,816,037	259,809,022
Somerset	16,422,788,033	15,575,875,386	846,912,647
Sussex	5,416,567,783	4,938,176,369	478,391,414
Union	19,085,444,095	19,056,434,333	29,009,762
Warren	4,890,472,592	4,193,643,362	696,829,230
Totals	$343,525,021,540	$314,561,356,775	$28,963,664,765

TABLE 6
SUMMARY OF EXEMPT PROPERTY VALUES REPORTED IN COUNTY ABSTRACT OF RATABLES

Valuations of exempt property with changes in each classification, as follows:

	1990	1989	Increase or Decrease
Public school property	$ 8,849,915,588	$ 8,193,089,828	$ 656,825,760
Other school property	3,489,386,467	3,233,615,015	255,771,452
Public property	21,456,279,140	19,409,774,537	2,046,504,603
Church & charitable property	6,264,656,322	5,918,104,783	346,551,539
Cemeteries & graveyards	942,002,914	897,265,164	44,737,750
Other Exemptions:			
Real	9,820,005,000	9,071,518,924	748,486,076
Totals	$50,822,245,431	$46,723,368,251	$4,098,877,180

TABLE 7
SUMMARY OF LOCAL PROPERTY TAXES—CALENDAR YEAR

	1990	1989	Increase or Decrease
LEVIED BY LOCAL ASSESSORS:			
County taxes (exclusive of counties' quota of bank stock taxes)	$2,193,422,708.94	$2,001,088,437.19	$ 192,334,271.75
County Library taxes	35,463,903.94	31,642,109.28	3,821,794.66
County Local Health Service taxes	7,783,862.00	7,441,479.00	342,383.00
County Open Space Preservation Trust Fund Tax	8,538,790.93	4,000,000.00	4,538,790.93
Local Purpose taxes:			
District School taxes	4,920,504,696.61	4,351,635,830.12	568,868,866.49
Other local taxes	2,616,509,366.58	2,329,760,806.75	286,748,559.83
Total tax levy on which tax rate is computed	*$9,783,837,590.00	*$8,726,832,862.34	$1,057,004,727.66

*Bergen County included $1,614,261.00 (Garbage District) in their Total Tax Levy for 1990 and $1,264,200.00 for 1989.

TAXPAYER REGISTRATION

The Taxpayer Registration Branch is responsible for registering new taxpayers and maintaining registration information on previously registered taxpayers. This responsibility includes the registration information for both business and individual taxpayers. The branch is also responsible for such registration related activities as issuing licenses and certificates. The tax eligibility information that is maintained on the registration file facilitates the identification of taxpayers who fail to file required returns and the mailing of returns forms and notices to taxpayers.

Taxpayer Registration

During the fiscal year, the section added 53,500 new accounts to the registration file of business taxpayers and processed 242,653 changes to existing information on the business and individual files. The section also issued a total of 42,542 licenses for the Motor Fuels and Cigarette Taxes.

Deliquency

The Deliquency Section is responsible for reviewing the responses received from the mailing of delinquent notices for the Sales Tax, Corporation Business Tax and Gross Income Tax. The section processed 52,138 responses to these notices during the fiscal year.

REVENUE ACCOUNTING

The Revenue Accounting Branch is responsible for the preparation of checks that are received by the Mill Hill Processing Center for deposit into the various depository banks, to report the deposit information to other State agencies and to record and maintain the accounting records of all revenue received by the Division. The branch also administers the set-off of Homestead Rebate and Gross Income Tax refunds of individuals who are in debt to State and Federal agencies in accordance with the Set-Off Individual Liability Law. This activity also analyzes, interprets and corrects all computer rejected returns and batches for acceptance in the Generic Tax System and Cash Receipts Tax System.

Book Accounting Section

The Book Accounting Section is responsible for:

- Maintaining the accounting records for all the tax revenues processed by the Mill Hill Processing Center.
- Reporting revenues to the State of New York received under the Interstate Cooperative Sales Tax Agreement.
- Monitoring and setting meters for cigarettes at the district offices, authorizing meter settings at various banks throughout the state, and issuing cigarette tax stamps (decals).

Checks are deposited daily and transmittals of income are forwarded to the Division of Budget and Accounting via on-line computer terminals for the agency accounting systems.

Daily, weekly, monthly, fiscal year and special revenue and statistical reports are prepared for the taxes processed at Mill Hill.

Yearly distribution of revenue for Financial Business Tax and the Insurance Premium Tax are prepared for certification by the Director. This section also assists in the compiling of figures for the Corporation Bank Tax Distribution in conjunction with the Audit Adjustment Branch.

The section also has the responsibility of the input of electronic transfers and the Cash Receipts Accounting System Enhancement of data entry for Motor Fuels Tax, Atlantic City Luxury Tax, Urban Enterprise Zone, Beverage Sales, Oil Spill and the Corporation Banks Tax. The section reports revenues to the State of New York that are received under the Interstate Cooperative Sales Tax. This section monitors and sets meters for the Cigarette Tax at district offices and authorizes meter settings at various banks throughout the state. Cigarette tax stamps (decals) are also issued from this office.

The Book Accounting Section acts as a liaison with the Departments of the Treasury, Labor, Health, Environmental Protection and Insurance in regards to various trust accounts and funds that these departments are involved. The Division revenue accounts are reconciled to the Department of Treasury Financial Information System on a monthly basis.

Data Perfection Section

The function of this section is to analyze, interpret and correct all rejected returns for the five major taxes. Corrections and adjustments are made on-line by means of the new generic tax system directly to the taxpayer's account. This section also insures that all payment batches are properly accepted through the Cash Receipts Accounting System. Also, this section is responsible for approving, processing and returning all year end Wage Statements (W-2's) and 1099, informational filings submitted on magnetic media.

During the next fiscal year, this section will be involved with GENTS II, thus causing other taxes to be corrected by this section.

During fiscal year 1990, this section handled 582,000 rejected edits.

Deposit Preparation Section

This section prepares all checks and cash receipts for bank deposit representing payments for tax returns, billings, licenses, etc. It also maintains liaison with depository banks and the Division of Budget and Accounting.

During the fiscal year 1990, approximately 5.3 million checks and cash transactions were deposited by this section.

Set-Off Individual Liability (SOIL)

The SOIL program was implemented during fiscal year 1982. The purpose of this system is to provide state agencies with another avenue of collecting debts owed by individuals by "setting-off" those debts against Gross Income Tax refunds and/or Homestead Rebates which might otherwise be payable to those individuals.

During the calendar year 1989 cycle, thirty-eight (38) state agencies submitted approximately 507,000 debtor names. Over 103,600 of these people filed requests for Gross Income Tax refund and/or Homestead Rebates which were intercepted and sent to the appropriate agencies. The affected refunds and rebates totaled $12.06 million.

For the calendar year 1990 cycle, agencies have submitted approximately 543,000 debtor names to the SOIL Program. Based on early projections, the program is expected to generate only $10 million in collections this year because the 1990 Homestead Rebate is not due before December 31, 1990.

Since the inception of the SOIL Program in 1982, a total of $76.1 million has been set-off to participating agencies.

SPECIAL PROCEDURES/INVESTIGATIONS

The Special Procedures/Investigations Activity is concerned with problem taxpayers or collection activity involving litigation. Regarding taxpayers with special problems, investigations is responsible for establishing field contact with taxpayers for whom on site examination, clarification, inspection or related acts of tax enforcement may be appropriate. The Division's two main taxpayer information services are also included in this Activity. The Tax Counselors attorneys give technical and legal advice relating to taxation while the Taxpayer Service provides general assistance and information to the taxpayer.

SPECIAL PROCEDURES

This Branch deals mainly with the collection of overdue tax liabilities but is also responsible for recommending taxpayers for criminal and civil proceedings.

Bankruptcies

The primary function of the Bankruptcy Section is to submit Proofs of Claims to federal and state courts relative to insolvency matters.

The Bankruptcy Section received 6,411 notices of insolvency resulting in 795 Proofs of Claim being filed. The difference between the notices received and the number of Proofs of Claim represented those notices indicating that the business had no assets and/or was not indebted to the Division. The assessed value of claims was $20.6 million while collections totaled $3.4 million.

Bulk Sales

The Bulk Sales Section is responsible for examining tax records of each business which disposes of its assets, either by Sales, Transfer or Assignment, other than in the normal course of business.

Bulk Sales Notices are required under provisions of the Sales and Use Tax Act, the Business Personal Property Tax Act and the State Uniform Commercial Code. The Section processed 1,953 Bulk Sales Notices resulting in collections of $3.1 million.

Condemnations & Foreclosures

During the fiscal year, 666 collection efforts relative to Condemnation proceedings and Foreclosure proceedings produced assessments resulting in total collections of $613.

Deferred Payment Control

The Deferred Payment Control Section monitors monies received by the Special Procedures Branch under installment payment plans. This Section realized revenue of $5.1 million from 614 accounts during fiscal 1990.

During the fiscal year, the Branch continued its participation in a joint venture with the Office of the Attorney General to collect delinquent taxes. While the initial purpose of the project was to secure the assistance of the Attorney General to recover tax debts for those entities operating outside of New Jersey, the scope of the project has now widened to include taxpayers within New Jersey.

Initiated in the fall of 1987, and being coordinated through the Deferred Payment Control Section, the program has generated 352 cases during the year. Collections on these matters amounted to $2.4 million for the fiscal year.

Judgments

The Judgment Section collects overdue liabilities from taxpayers who neglected or refused to pay taxes and/or file returns through normal channels. The principal statutory remedy invoked is the filing of Certificates of Debt with the Clerk of the Superior Court. During fiscal year 1990, the Judgment Section processed 3,161 files and collected $11.3 million.

Liens, Levies and Seizures

During fiscal year 1990, 2,275 cases were investigated resulting in the filing of 30,009 Warrants of Execution in the County Clerks' offices throughout New Jersey. In conjunction with this operation, field investigators of the Liens, Levies and Seizures Section seized the assets of 100 various enterprises in order to induce taxpayer compliance.

This section produced revenue of $3.7 million during fiscal year 1990.

INVESTIGATIONS

The Investigations Branch is responsible for establishing field contact with taxpayers for the purpose of collecting delinquent and deficient taxes, securing delinquent returns, investigating new businesses, detecting state tax law violations, filing Certificates of Debt against uncooperative taxpayers, executing on those Certificates of Debt through levy or seizure action, prosecuting violators in municipal court, and recommending criminal prosecution when appropriate.

At the present time, 103 field investigators are assigned to eight regional offices located throughout the State. During fiscal year 1990, 68,048 assignments were completed resulting in the collection of $70 million, representing an increase of 57% over the collections of 44.5 million for fiscal year 1989. The taxpayer service function in the regional offices resulted in collections totalling $193.4 million. This is a 39% increase over the previous year's collections of $139.2 million.

The Generic Tax System (GENTS) and Tax Record Image Management System (TRIMS) combined with the Taxation Unremitted Liability Inventory Plotting System (TULIPS) continue to be effective tools to aid the Investigations Branch in the enforcement of the many tax statutes under its jurisdiction. Many taxpayers whose violations may have previously remained undetected are now made aware of their obligations and subject to the enforcement actions of the Division.

The Boat Program has remained one of the most successful special projects of the Branch realizing approximately $6.8 million since its inception in May, 1986. Of that amount, $2.2 million was collected during fiscal year 1990. These monies are derived from boat owners in New Jersey who have failed to pay the sales or use tax on their vessels. The Division's Navy now uses seven (7) investigators operating three (3) boats, the original 23′ Pantara racing boat on loan from the U.S. Customs plus a 25′ Sea Ray and a 17′ Boston Whaler, to seek out potential tax evaders on New Jersey's waterways.

An IRS levy match procedure was developed during the 1990 fiscal year. This program is a cooperative effort with the IRS in which sources of assets are identified for potential levy against uncooperative New Jersey Taxpayers. Five months after receiving the first tape match, the number of successful bank levies increased 37.8%.

During the 1991 fiscal year, increased emphasis will be placed on identifying vendors who are operating a business in the state and are not properly registered and/or in full compliance with the State's tax laws.

The expansion of the Taxpayer Automated Contact System

(TACS) to the field offices has now been completed and has begun full operation. In this program, 1 or 2 paraprofessionals in each regional office perform the initial processing on selected cases by attempting to resolve a taxpayer's deficiency or delinquency by telephone contact. The program has proven to be a successful and relatively inexpensive enforcement tool in the Taxpayer Service area and is increasing the completed cases and collections in the field offices.

Motor Vehicle Casual Sales Section

The Casual Sales Section reviews and processes information received from the Division of Motor Vehicles on all non-dealer vehicle transactions to determine whether the proper amount of sales or use tax was paid.

After proper screening of title transfers, assessment letters are mailed to any transferee where there appears to be an additional tax liability resulting from the sales of motor vehicles, boats, and aircraft. During the year, 16,902 assessments were resolved resulting in $1.5 million in additional taxes collected.

This section examines all exemption certificates from purchasers who claim exemptions from the New Jersey Sales Tax and bills them for the tax due if the exemption is inappropriate.

Litigations Unit

Current legislation provides that a person can be charged with a disorderly persons offense for a variety of acts or omissions relative to any State tax law. Examples of such offenses are failure to file a return, failure to pay the tax due, failure to register, failure to keep required records, dealing with persons not properly registered, knowingly possessing taxable goods on which the tax has not been paid, etc.

The Litigations Unit, which is responsible for the administration of the Disorderly Persons Program, prepares summonses, tracks cases and prepares statistical reports. The Disorderly Persons cases are prepared by the field investigators and prosecuted in municipal court by a Deputy Attorney General.

Case resolution for fiscal year 1990 are as follows:

Closes Cases	151
Jail Days Imposed	515
Jail Days Suspended	515
Probation Days	4,380
Fines Imposed	$65,090
Fines Suspended	$12,505
Restitution Paid	$447,107

TAX COUNSELORS

Tax Counselor Section provides answers to technical or complicated inquiries from any taxpayer or the public regarding taxes administered by the Division. It also drafts rules and regulations and gives internal advice to other units regarding questions or issues which arise under the laws administered by the Division. In cooperating with the Office of the Attorney General, it acts as liaison with respect to the Division's litigating position in tax appeals and in the process of requesting an opinion of the Attorney General. It also coordinates the Division's activities with regard to information given to the public. This public information function is accomplished through impact statements and written responses to rule comments when rules are proposed or adopted to implement provisions of tax laws, and less formally in the form of question and answer booklets, tax return instructions and the State Tax News.

TAXPAYER SERVICES

Information on all taxes and programs administered by the Division is provided by Taxpayer Services' personnel, who responded to over 2,500 inquiries by letter and answered 914,000 telephone calls during fiscal 1990.

The Division's automated telephone system, "Tax-Talk," which provides information to taxpayers 24 hours a day, seven days a week, is available via a toll-free number: 800-323-4400. Tax-Talk provides quality and efficient service through a series of pre-recorded telephone messages concerning various New Jersey tax issues. Callers requiring more information or those with complex questions may choose an option that allows them to speak directly with a Taxpayer Service Representative. In addition, over 2,600 form orders a month are being processed by Tax-Talk.

Ongoing computerization is allowing Taxpayer Services to provide increased programs and services, while also allowing the general public greater access to the Division. The addition of a new unit has enabled Taxpayer Services to directly resolve tax return related problems. 4,000 problem situations were resolved in fiscal 1990.

Tacs

The Taxpayer Automated Contact System (TACS) is a collection and enforcement activity administered by Taxpayer Services relying heavily on phone and/or mail contact for the purpose of collecting delinquent and deficient taxes. The TACS unit resolved 900 cases collecting delinquencies and deficiencies of $1.5 million during fiscal year 1990.

TACS, while primarily an enforcement tool to inexpensively increase compliance, also provides a service to resolve taxpayers' problems and assists them in becoming more informed and responsible business people.

Regional And Walk-In Offices

Personal tax assistance, including the completion of tax returns, was rendered at 10 walk-in regional offices located throughout the State and a main lobby located in the Trenton Taxation Building. Taxpayers also received statewide assistance at 10 additional temporary offices which were open during the income tax season. The total number of taxpayers assisted was 105,954.

Training Programs

Over 1600 volunteers throughout the State were trained in the Volunteer Income Tax Assistance/Tax Counseling for the Elderly (VITA/TCE) programs. The volunteers locally assisted over 50,000 residents with questions, completion of New Jersey Income Tax returns and general information at over 400 sites statewide. Reference materials, including a comprehensive New Jersey Income Tax coursebook and several newsletters, were provided to volunteers to aid them in their efforts. Technical tax and procedural training was provided to seasonal Division employees and permanent staff members as an integral part of a commitment to provide accurate up-to-date information to taxpayers.

Continuing education efforts include a modular package of tax education resource materials for high schools entitled "Understanding New Jersey Taxes." The module consists of a teacher's guide and teaching materials such as reproducible handouts, and sample tax forms, as well as the comprehensive coursebook on New Jersey income tax preparation entitled "Mastering New Jersey Taxes." The module, designed for use in conjunction with the Federal "Understanding Taxes" program, was distributed to almost 700 schools throughout the State.

Small Business Workshops

The Small Business Workshop Program, held in conjunction with the Internal Revenue Service, continues to provide both State and Federal tax information to new entrepreneurs. Last year, fifteen all-day workshops were attended by 677 new business persons. Guest speakers were also provided by Taxpayer Services to various professional, civic and community groups.

Publication And Tax Forms

Taxpayer Information Services is responsible for the design, composing and editing of many publications containing tax information of specific interest to various segments of the populace. The publications are provided to the regional offices for distribution and are also mailed to taxpayers on request.

In their second year of publication, Package NJX and Reproducible Forms for libraries were received favorably by the public. These publications are designed to give taxpayers and preparers ready access to State tax forms for easy reference and reproduction.

Over 13,700 practitioners ordered bulk forms and Package NJX in fiscal 1990. Reproducible Forms Packages were distributed to over 400 libraries statewide.

Service Improvements

The future plans of TIS are aimed at fulfilling our commitment to provide quality customer service to the taxpayers of New Jersey. The Call Management System (CMS) which monitors and administers the Hotline is the pulse of the Division's centralized communication's link with the public. Modifications to CMS and ICD (Tax-Talk) will be made throughout the year in order to improve service.

The Automated Refund Inquiry System (ARIS) is expected to be in the operational pilot phase late in calendar year 1990 and fully operational for the 1991 tax season. The system will provide a direct link between ICD and the Generic Tax System (GENTS), allowing taxpayers to receive information directly from GENTS on the status of their New Jersey Gross Income Tax Refund.

CHAPTER III
SOURCES OF REVENUE ADMINISTERED BY THE DIVISION

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ALCOHOLIC BEVERAGE TAX

Citation: The Alcoholic Beverage Tax Act: N.J.S.A. 54:41-1 *et seq.*

DESCRIPTION

Alcoholic Beverage Tax is applied to the first sale or delivery to retailers in New Jersey and is based upon the number of gallons sold or otherwise disposed of in the State. The tax is collected from licensed manufacturers, wholesalers, and State beverage distributors.

HISTORY

After repeal of the 18th Amendment to the U.S. Constitution, New Jersey enacted a tax on the sale of malt and vinous liquors effective April 6, 1933. Sales of ale, beer, lager, porter and wine having an alcoholic content not greater than 3.2% were taxed at the rate of $.03 per gallon (C. 85, P.L. 1933).

Enactment of the Alcoholic Beverage Tax Act effective December 5, 1933 imposed rates of 3-1/3 cents per gallon of beer and $1.00 per gallon of liquor (C. 434, P.L. 1933).

Tax rate on liquor was increased in 1947 to $1.50 per gallon (C. 18 P.L. 1947); in 1963 to $1.80 per gallon (C. 43, P.L. 1963); in 1969 to $2.30 per gallon (C. 52, P.L. 1969); and in 1973 to $2.80 per gallon (C. 52, P.L. 1972).

Tax rates on liquor, beer and wine were increased on July 1, 1990 to $4.20, 10 cents and 50 cents per gallon respectively (C. 41, P.L. 1990).

EXEMPTIONS

(1) Sales to organizations of Armed Forces Personnel.
(2) Sales under R.S. 54:43-2 for Medicinal, Dental, Industrial and other Non-Beverage Use.

RATE OF TAX

Types of Beverage	*Rate per gallon*
Beer	10¢
Liquor	$4.20
Still Wine, Vermouth and Sparkling Wines	$ .50
Wine (local)	$ .50

COLLECTIONS (Fiscal Year)

1988	$55,092,185
1989	53,484,609
1990:	53,402,009

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

BUSINESS PERSONAL PROPERTY TAX

Citation: The Business Personal Property Tax Act: N.J.S.A. 54:11A-1—et seq.

DESCRIPTION

Business Personal Property Tax applies to individuals, partnerships, corporations, and associations which own tangible personal property used in business in this State. The tax base, referred to as taxable value, is 50% of original cost.

HISTORY

Business Personal Property Tax was adopted in 1966 as part of a Business Personal Property Tax Replacement Program designed to exempt business personalty from local taxation (except business personalty of telephone, telegraph and messenger systems companies). It took effect in 1968 (C. 136, P.L. 1966) and provided for replacement tax revenues to be collected by the State for distribution to taxing districts.

The State-administered Business Personal Property Tax with the exception of this tax upon banking corporations was one of the four replacement taxes which constituted the replacement program. The other replacement taxes were: Corporation Business Tax (1.25% of net income tax base), Retail Gross Receipts Tax and Unincorporated Business Tax.

This program was terminated (C. 3, P.L. 1977).

Banking Corporations became subject to Business Personal Property Tax effective January 1, 1975 (C. 170 and 171, P.L. 1975).

Business machinery and equipment acquired on or after January 1, 1977 is exempt from Business Personal Property Tax (C. 4, P.L. 1977).

EXEMPTIONS (54:11A-2(b))

(1) Goods and chattels held as inventory, including raw materials, finished and partially finished products of manufacturers and processors; supplies and materials used or consumed in production, small tools; and goods and chattels held for sale, resale, leasing or to be furnished under contracts of service;

(2) Goods and chattels so affixed to real property as to become part thereof and not severable or removable without material injury thereto;

(3) Motor vehicles registered in this State pursuant to Title 39 of the Revised Statutes;

(4) Vessels for which tax exemption certificates are or have been issued pursuant to the New Jersey Boat Act of 1962 (C. 73, P.L. 1962) as amended and supplemented;

(5) Goods and chattels used or held for use in business by any person, partnership, association or corporation subject to taxation under Chapter 4 of the laws of 1940, as amended;

(6) Goods and chattels used or held for use in the business of farming;

(7) Goods and chattels used or held for use in business by any life insurance company, domestic or foreign, which is subject to a tax on life insurance premiums collected under the provisions of Chapter 132, laws of 1945, as amended; and

(8) Machinery and equipment acquired on or after January 1, 1977.

RATE OF TAX

1.3% ($1.30 per $100) of taxable value. Taxable value is 50% of original cost.

COLLECTIONS (Fiscal Year)

1988	$23,100,946
1989	19,603,025
1990	14,320,990

DISPOSITION OF REVENUES

Revenues collected from general business entities are deposited in the State Treasury for general State use. Revenues collected from Banking Corporations are distributed as follows:

25% Counties; 25% Municipalities; 50% State

CIGARETTE TAX

Citation: The Cigarette Tax Act: N.J.S.A. 54:40A-1 *et seq.*
Unfair Cigarette Sales Act of 1952, N.J.S.A. 56:7-18 *et seq.*

DESCRIPTION

Cigarette Tax applies at a rate per package of 20 cigarettes. The Tax is collected primarily from licensed distributors who receive the cigarettes directly from out-of-state manufacturers. Unless otherwise provided by law, every package of cigarettes must be stamped before being transferred from the original acquirer in New Jersey. Other tobacco products are not taxed.

HISTORY

Effective July 1, 1948, the Cigarette Tax was first imposed at 3¢ per pack (C. 65, P.L. 1948). Provision was made for issuing licenses to distributors, wholesalers, over-the-counter retail dealers and vending machine dealers. Distributors were granted a 5% discount on sales of stamps totaling $100 or more as compensation for handling and affixing revenue stamps to cigarette packages before delivery to wholesale or retail dealers. In 1952, the Unfair Cigarette Sales Act was adopted to prevent "unfair competition" and "unfair trade practices" in sales of cigarettes (C. 247, P.L. 1952). Also effective in 1952 were increases in license fees; from the original $250 to $350 for distributors and from $100 to $200 for wholesale dealers. The wholesale dealer license fee was increased to $250 in 1971. Effective June 4, 1968, the discount rate became a percentage of the face amount of any sales of 1,000 stamps or more (C. 51, P.L. 1968). Effective June 18, 1982, a surtax of 5% of the wholesale price (minimum 5¢ per pack) was imposed. Effective July 1, 1983, the surtax was increased from 5% to 6%. Rate of tax on packs of 25 cigarettes at 125% of the tax on packs of 20 cigarettes effective September 1, 1985 or $.3125 per pack. Discount rate on the 25 cigarettes stamps .886% of face value. Effective July 1, 1987, the 6% surtax applied to the average wholesale price of cigarettes increased from 6¢ to 8¢. The rate of tax on pack of 25 cigarettes at 125% of the tax on 20 cigarettes also effective July 1, 1987 or $.3375 per pack. Effective July 1, 1990, the rate on a pack of 20 cigarettes increased from 27¢ to 40¢ and the rate on a pack of 25 cigarettes increased from 33-3/4¢ to 50¢ and the surtax is repealed (C. 39, P.L. 1990).

EXEMPTIONS

(1) Sales to the United States Government or its agencies;

(2) Interstate Commerce sales; and

(3) Sales to The Veterans Administration for free distribution and consumption by veterans in state hospitals.

RATE OF TAX

20¢ for each ten cigarettes or fraction thereof (40¢ per pack of twenty cigarettes). The rate on a pack of 25 cigarettes is 50¢.

A distributor is allowed a 1.13% discount on the purchase of 1,000 or more stamps or meter impressions.

COLLECTIONS (Fiscal Year)

1988	$221,822,632
1989	212,172,953
1990	202,595,717

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

TABLE 9
CIGARETTE TAX RATES
COMPARISON WITH OTHER STATES

State	*Cigarette Tax (Per Pack)*	*Sales Tax*
New Jersey	40¢	Taxable
Connecticut	40¢	Taxable
Maryland	13¢	Exempt
New York	39¢ (plus 4¢ in New York City and 3¢-4¢ additional on packs with higher tar and/or nicotine)	Taxable (4%) (Plus 4.25% New York City)
Ohio	18¢	Taxable
Pennsylvania	18¢	Taxable
Massachusetts	26¢	Exempt

LICENSE FEES—FISCAL YEAR 1990

Type	*Fee*	*Number*	*Amount*
Distributor	$350	105	$ 36,750
Wholesale Dealer	250	234	58,500
Retail Dealer	5	17,076	85,380
Vending Machine	5	16,879	84,395
Manufacturer	10	12	120
Manufacturer's Representative	5	257	1,285
		34,902	$266,430

TABLE 10
NEW JERSEY COMPARATIVE SALES
PACKS OF CIGARETTES

Fiscal Year	*Tax Rate*	*Total Packs of Cigarettes Sold*	*Percent Change*
1988	27¢	839,076,620	-2.2
1989	27¢	802,768,010	-4.2
1990	27¢	766,094,160	-4.6

CORPORATION TAX

(a) CORPORATION BUSINESS TAX

Citation: The Corporation Business Tax Act: N.J.S.A. 54:10A—1 *et seq.* (C. 162, P.L. 1945 as amended and supplemented).

DESCRIPTION

Corporation Business Tax Act imposes on a "corporation" a franchise tax for the privilege of having or exercising its corporate charter in this state or doing business, employing or owning capital or property, or maintaining an office in New Jersey. The tax is applicable to every corporation, not expressly exempted, falling within any one of the following categories:

(a) Existing under the laws of New Jersey;

(b) A foreign corporation,

  (1) Holding a general certificate of authority issued by the Secretary of State;

  (2) Holding any other authorization to engage in corporate activity within New Jersey issued by any other State Agency;

  (3) Doing business in New Jersey;

  (4) Employing or owning capital or employing or owning property in New Jersey;

  (5) Maintaining an office in New Jersey.

The tax is measured by that portion of the net income allocable to New Jersey. The tax applies to Net Income for the firm's accounting period (calendar year or fiscal year), or any part thereof during which the corporation has a taxable status within New Jersey.

HISTORY

Corporation Business Taxes date back to 1884 when a franchise tax was imposed upon all domestic corporations. Between 1884 and 1946, the franchise tax was based upon the total amount of capital stock issued by the taxpayer and outstanding as of January 1 of each year (C. 159, P.L. 1884).

There was no franchise tax on foreign corporations prior to 1936, when provision was made for an annual tax (C. 264, P.L. 1936). This tax was replaced in 1937 (C. 25, P.L. 1937) with a new franchise tax providing for allocation of capital stock of foreign corporations.

Effective January 1, 1946 (C. 162, P.L. 1945), the tax became a net worth tax applicable to both domestic and foreign corporations and measured by net worth allocated to New Jersey. Allocation was measured by the greater of an assets factor or a three-part business factor (property, sales and payroll).

Chapter 88, Laws of 1954 increased the tax on allocable net worth from 8/10 mills per $1 to 2 mills per $1.

Chapter 63, Laws of 1958 amended the Corporation Business Tax Act by adding to the tax based upon allocated net worth a tax at 1-3/4% based upon allocated net income. The 1958 amendment also changed the tax year from a calendar year for all corporations to a privilege period coinciding with the accounting year for each taxpayer.

In 1982, there was enacted into law a measure phasing out the Corporation Business Tax on net worth. The tax will be phased out at 25% per year over a four year period with taxpayers whose accounting or privilege periods begin on or after April 1, 1983 (C. 55, P.L. 1982).

Net Income Tax rates have changed as follows:

Effective Date	Rate Change
January 1, 1967 (C. 134, P.L. 1966)	1-3/4% to 3-1/4%
January 1, 1968 (C. 112, P.L. 1968)	3-1/4% to 4-1/4%
January 1, 1972 (C. 25, P.L. 1972)	4-1/4% to 5-1/2%
January 1, 1975 (C. 162, P.L. 1975)	5-1/2% to 7-1/2%
January 1, 1980 (C. 280, P.L. 1980)	7-1/2% to 9%

Chapter 143 Laws of 1985 allows a carryover of net operating loss as a deduction from taxpayer's entire net income for seven years following the year of the loss for taxable years ending after June 30, 1984. (Approved April 22, 1985)

EXEMPTIONS

(1) Certain Agricultural Cooperative Associations;

(2) Building and Loan Association and Saving and Loan Associations;

(3) Certain Federal Corporations;

(4) Corporations created under the Limited-Dividend Housing Corporation Law;

(5) Cemetery Corporations;

(6) Non-profit Corporations without capital stock;

(7) Non-stock Mutual Housing Corporations;

(8) Railroad and Canal Corporations;

(9) Street, Railway, Gas, Light, Power and Other Corporations Using the Public Streets;

(10) Utilities subject to franchise tax and Insurance Companies subject to premium tax; and

(11) International Banking Facilities.

RATE OF TAX

A tax of 9% upon entire net income, or such portion thereof as may be allocated to New Jersey. The minimum tax is $25 for domestic corporations and $50 for foreign corporations. (A surtax of 0.417% is levied on corporate net income for the tax year 1990.)

TABLE 8
ALCOHOLIC BEVERAGE TAX RATES: COMPARISON WITH OTHER STATES

		ALCOHOLIC BEVERAGE RATES		SALES TAX[2]
State	*Beer*	*Liquor*	*Wines*	
New Jersey	10¢ gal. or $3.10 bbl.	$4.20 gal.	50¢ gal.	2.9%[3]
Connecticut	$6.00 bbl.	$4.50 gal.	60¢ to $1.50 gal.	7½%
New York	21¢ gal.	$6.43 gal.	18.9¢ to 94.5¢ gal.	4% N.Y.C. 4%
Massachusetts	$3.30 bbl.	$4.05 gal.	55¢ to $1.10 gal.	—
Maryland	9¢ gal.	$1.50 gal.	40¢ gal.	5%
Ohio	$3.50 bbl.	State monopoly[1]	24¢ to $1.25 gal.	5%
Pennsylvania	$2.48 bbl.	18% of net price[1]	0.5¢ per unit proof per wine gal.	6%

[1] Monopoly—State receives most or all of revenue through markup.

[2] This rate applies to value of purchases of beer, liquors and wines.

[3] Alcoholic beverages, except draught beer sold by the barrel, are taxed. Tax is collected by the wholesalers from the retail licensee. Rate is reduced as follows: 2.9% on July 1, 1990, 1.5% on July 1, 1991, and no tax on July 1, 1992 and thereafter (C. 41, 1990).

INSTALLMENT PAYMENTS OF ESTIMATED TAX

Taxpayers are required to make installment payments of Estimated Tax. The requirement for making these payments is based on the amount of the Total Tax Liability shown on the most recent return.

(a) If the Total Tax Liability is $500 or more, the taxpayer must make installment payments. These payments are due on or before the 15th day of the 4th, 6th, 9th and 12th month of the tax year.

(b) If the Total Tax Liability is less than $500, installment payments may be made as shown in (a) above or, in lieu of making installment payments, the taxpayer may make a payment of 50% of the Total Tax Liability.

BANKING AND FINANCIAL CORPORATIONS

Banking and Financial corporations are subject to the Corporation Business Tax Act at the rate of 9% on net income.

Chapter 170, P.L. 1975 provides that during each of privilege years 1976, 1977 and 1978, the amount paid by each banking corporation as taxes shall be the greater of (1) the amount which such banking corporation paid in calendar year 1975 as Bank Stock Tax, or (2) a sum equal to total of taxes paid by such banking corporation as Corporation Business Tax and Business Personal Property Tax.

Formerly banks were subject to a tax of 1.5% on net worth under the Bank Stock Tax Act. Bank Stock Tax was formerly administered by the Division of Taxation and the 21 separate County Boards of Taxation. The corporate tax upon banks is now solely administered by the Division.

Financial business corporations were formerly subject to the Financial Business Tax. These included such corporations as small loan companies and mortgage finance companies which are now subject to the Corporation Business Tax. Financial Businesses not operating in a corporate capacity remain subject to the Financial Business Tax. Both taxes are administered by the Division.

Chapter 171, P.L. 1975 provides that during each of the years 1976, 1977 and 1978, each financial business corporation shall pay as taxes, the greater of a sum equal to the amount such financial business corporation paid under the Financial Business Tax Act in the calendar year 1975, or a sum equal to the total of the taxes payable by such financial business corporation pursuant to the Corporation Business Tax Act. Chapter 40, P.L. 1978 extended the save harmless provision through 1979. It expired in 1980.

INVESTMENT COMPANIES

Investment companies and regulated investment companies are subject to tax under special allocation formulas.

A taxpayer qualifying and electing to be taxed as an Investment Company is subject to an allocation percentage of 25% of the net worth base and 25% of the net income base.

In addition, these Investment Companies are subject to a minimum tax of $250.00 for combined net worth and net income obligation.

"Regulated Investment Company" means any corporation which, for a period covered by its reports, is registered and regulated under the Investment Company Act of 1940 (54 Stat. 789), as amended.

The Corporation Business Tax on regulated investment companies was eliminated (P.L. 1983, C. 75), approved on February 24, 1983. Regulated investment companies in New Jersey were formerly taxed on both entire net worth and entire net income. These taxes are now eliminated and a set fee of $250 per year is imposed.

DEFERRED PRE-DISSOLUTION PAYMENT, ETC.

Chapter 367, P.L. 1973, approved in 1974, eliminates the requirement for a certificate obtained in case of merger or consolidation involving a domestic or foreign corporation qualified to transact business in New Jersey. It also provides alternatives to actual payment of taxes, or payment on account of such taxes by providing in lieu thereof, for a written undertaking to be given by a domestic corporation, or a foreign corporation authorized to transact business in New Jersey, to pay all taxes when payable on behalf of a corporation which otherwise would have to pay all taxes prior to taking certain corporate actions.

ALLOCATION FACTOR

If the taxpayer had a regular place of business outside New Jersey, its tax liability is measured by net income allocated to New Jersey, according to a three-fraction formula based on an average of property, sales and payroll. The factor is computed by adding the percentage of the property, sales receipts and payroll fractions and dividing the total by three.

COLLECTIONS (Fiscal Year)

	General Business Corporations	*Banking Corporations*	*Financial Corporations*
1988	$1,227,591,049	$80,429,895	$14,898,112
1989	1,350,581,694[1]	85,576,893	31,578,900
1990	1,162,835,737	70,157,831	21,931,974

DISPOSITION OF REVENUES

Revenues collected from general business corporations are deposited in the State Treasury for general State use.

Revenues collected from banking and financial corporations are distributed as follows:

25% Counties; 25% Municipalities; 50% State

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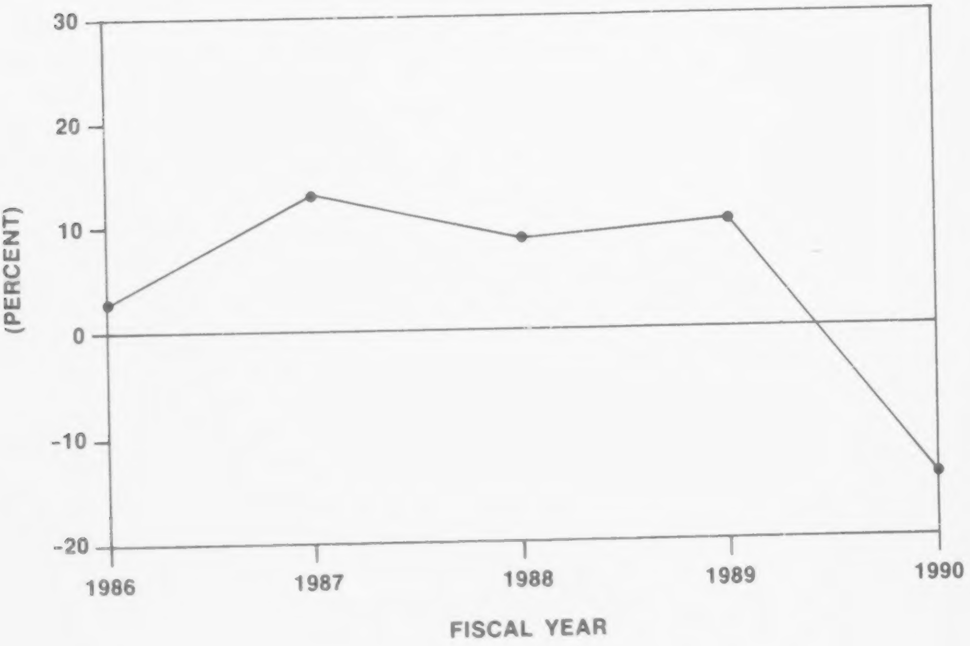
[1] Includes tax receipts from windfall profits court decision.

CHART 1

CORPORATION TAX PERCENT CHANGE

1986-1990



CORPORATION INCOME TAX

Citation: The Corporation Income Tax Act: N.J.S.A. 54:10E-1 *et seq.*

DESCRIPTION

Corporation Income Tax applies to corporations deriving income from sources within the State which are not subject to the tax imposed under the Corporation Business Tax Act.

HISTORY

The Corporation Income Tax is applicable to accounting periods ending after December 31, 1973.

RATE OF TAX

7¼% of entire net income or such portion as is allocable to New Jersey.

COLLECTIONS (Fiscal Year)

1988	$1,732,004
1989	287,210
1990	1,849,373

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

ENVIRONMENTAL TAXES

(a) LANDFILL CLOSURE AND CONTINGENCY TAX

Citation: Sanitary Landfill Facility Closure and Contingency Fund Act; N.J.S.A. 13:1E-100 *et seq.*

DESCRIPTION

The Landfill Closure and Contingency Tax is levied upon the owner or operator of every sanitary landfill facility located in New Jersey on all solid waste accepted for disposal on or after January 1, 1982.

The Act also requires the sanitary landfill facility owner or operator to establish a monthly payment to an escrow account, administered by the New Jersey Department of Environmental Protection, and to deposit into the account $1.00 per ton for all solid waste accepted for disposal.

HISTORY

The Sanitary Landfill Facility Closure and Contingency Fund Act (C. 306, P.L. 1981) was signed into law on November 25, 1981 and became effective January 1, 1982.

RATE OF TAX

The tax rate is $0.50 per ton or $0.15 per cubic yard on all solid waste accepted for disposal. The tax rate for solid waste in liquid form is $0.002 per gallon.

COLLECTIONS (Fiscal Year)

1988	$3,649,630
1989	2,288,321
1990	2,253,584

DISPOSITION OF REVENUES

All tax revenues are credited to the Sanitary Landfill Facility Contingency Fund, administered by the New Jersey Department of Environmental Protection, established to insure the proper closure and operation of sanitary landfill facilities in this State.

(b) LITTER CONTROL TAX

Citation: The Clean Communities and Recycling Act: N.J.S.A. 13:1E-92 *et seq.*

DESCRIPTION

The Litter Control Tax is imposed on all gross receipts from sales of litter-generating products sold within or into New Jersey by each person engaged in business in the state as a manufacturer, wholesaler, distributor or retailer of such products. Any retailer with less than $250,000 in annual retail sales of litter-generating products is exempt from this tax.

HISTORY

The Clean Communities and Recycling Act, C. 533, P.L. 1985, was enacted and approved on January 21, 1986, amending the Solid Waste Management Act and imposing a Litter Control Tax, effective April 21, 1986, on the sale of certain litter-generating products in New Jersey.

RATE OF TAX

The tax rate is imposed at 3/100 of 1% (.0003) on all gross receipts from wholesale sales of litter-generating products sold in New Jersey at the rate of 2.25/100 of 1% (.000225) on all gross receipts from retail sales.

COLLECTION (fiscal year)

1988	$8,068,864
1989	8,671,560
1990	9,108,911

DISPOSITION OF REVENUE

Revenues are deposited in the Clean Communities Account Fund.

(c) PUBLIC COMMUNITY WATER SYSTEM TAX

Citation: N.J.S.A. 58:12A-21.

DESCRIPTION

The Public Community Water System Tax is levied upon the owner or operator of every public community water system in New Jersey based upon water delivered to consumers, not including water purchased for resale, on or after April 1, 1984.

HISTORY

The Safe Drinking Water Act, N.J.S.A. 58:12A-1 et seq., was amended by C. 443, P.L. 1983, signed into law on January 9, 1984, imposing the Public Community Water System Tax effective April 1, 1984.

RATE OF TAX

The tax rate is $0.01 per 1000 gallons of water delivered to a consumer, not including water purchased for resale, and paid on a quarterly basis.

COLLECTIONS (Fiscal Year)

1988	$2,894,435
1989	3,020,302
1990	2,785,589

DISPOSITION OF REVENUES

Revenues from the Public Community Water System Tax are deposited in the Safe Drinking Water Fund administered by the New Jersey Department of Environmental Protection and used to insure clean drinking water in New Jersey.

(d) RESOURCE RECOVERY INVESTMENT TAX

Citation: N.J.S.A. 13:1E-138b.

DESCRIPTION

The Resource Recovery Investment Tax is levied upon the owners and operators of every sanitary landfill facility located in New Jersey on all solid waste accepted for disposal on or after May 1, 1985. The Resource Recovery Investment Tax expires on January 1, 1996.

HISTORY

The Solid Waste Management Act, N.J.S.A. 13:1E-1 et seq., was amended by C. 38, P.L. 1985, signed into law on February 4, 1985, levying three additional taxes on sanitary landfill facilities effective May 1, 1985.

RATE OF TAX

The tax rate is $4.00 per ton or $1.20 per cubic yard on all solid waste accepted for disposal. The tax rate for solid waste in liquid form is $0.004 per gallon. However, the law allows each county, based on their requirements and following specific guidelines, to annually adjust the tax rate to a rate not to exceed $10.00 per ton of solids and $0.04 per gallon of liquids on January 1 of any year the tax is imposed.

COLLECTIONS (Fiscal Year)

1988	$23,863,147
1989	18,435,794
1990	17,542,594

DISPOSITION OF REVENUES

The revenues from the Resource Recovery Investment Tax are deposited in the Resource Recovery Investment Tax Fund established in the New Jersey Department of Treasury and distributed to each county's District Resource Recovery Investment Tax Fund. Counties may use fund revenues to reduce the rates of resource recovery facilities; build sanitary landfills to service resource recovery facilities; build and operate sanitary landfills if resource recovery is not feasible; and finance closure costs of a sanitary landfill.

(e) SOLID WASTE IMPORTATION TAX

Citation: N.J.S.A. 13:1E-138c.

DESCRIPTION

The Solid Waste Importation Tax is levied upon the owner or operator of every sanitary landfill facility located in New Jersey which accepts solid waste for disposal from outside of the solid waste management district on or after May 1, 1985. The Solid Waste Importation Tax expires on January 1, 1996.

HISTORY

The Solid Waste Management Act, N.J.S.A. 13:1E-1 et seq., was amended by C.38, P.L. 1985, signed into law on February 4, 1985, levying three additional taxes on sanitary landfill facilities effective May 1, 1985.

RATE OF TAX

The tax rate is $8.00 per ton or $2.40 per cubic yard on all solid waste accepted for disposal. The tax rate for solid waste in liquid form is $0.004 per gallon.

COLLECTIONS (Fiscal Year)

1988	$3,301,204
1989	4,121,066
1990	5,537,576

DISPOSITION OF REVENUES

The revenues from the Solid Waste Importation Tax are deposited in the Resource Recovery Investment Tax Fund in the New Jersey Department of Treasury and distributed to the District Resource Recovery Investment Tax Fund for the county wherein the sanitary landfill receiving out-of-district waste is located. Counties may use fund revenues to reduce the rates of resource recovery facilities; build sanitary landfills to service resource recovery facilities; build and operate sanitary landfills if resource recovery is not feasible; and finance closure costs of a sanitary landfill.

(f) SOLID WASTE RECYCLING TAX

Citation: Recycling Act; N.J.S.A. 13:1E-92 *et seq.*

DESCRIPTION

The Solid Waste Recycling Tax is levied upon the owner or operator of every solid waste facility located in New Jersey and not excluded by law on all solid waste accepted for disposal or transfer at the facility on or after July 1, 1987.

The Solid Waste Recycling Tax terminates on December 31, 1996.

HISTORY

The Recycling Act (C. 278, P.L. 1981) was signed into law on September 9, 1981 and became effective January 1, 1982. The tax was applicable to sanitary landfills from January 1, 1982 through June 30, 1987 and to solid waste facilities, including sanitary landfills, on and after July 1, 1987.

RATE OF TAX

The tax rate is $1.50 per ton or $0.45 per cubic yard on all solid waste accepted for disposal or transfer. The tax rate for solid waste in liquid form is $0.00225 per gallon.

COLLECTIONS (Fiscal Year)

1988	$11,822,377
1989	11,806,352
1990	11,634,583

DISPOSITION OF REVENUES

The proceeds constitute a fund, the State Recycling Fund, administered by the New Jersey Department of Environmental Protection, to provide for a comprehensive recycling plan and program in this State.

(g) SOLID WASTE SERVICES TAX

Citation: N.J.S.A. 13:1E-138a.

DESCRIPTION

The Solid Waste Services Tax is levied upon the owner or operator of every sanitary landfill facility located in New Jersey on all solid waste accepted for disposal on or after May 1, 1985.

HISTORY

The Solid Waste Management Act, N.J.S.A. 13:1E-1 et seq., was amended by C. 38, P.L. 1985, signed into law on February 4, 1985, levying three additional taxes on sanitary landfill facilities effective May 1, 1985.

RATE OF TAX

The tax rate is $0.75 per ton or $.225 per cubic yard on all solid waste accepted for disposal. The tax rate for solid waste in liquid form is $0.002 per gallon. On the first of January annually the tax rate increases on solids by $0.05 per ton.

COLLECTIONS (Fiscal Year)

1988	$4,462,146
1989	3,097,369
1990	3,159,314

DISPOSITION OF REVENUES

The revenue collected from the Solid Waste Services Tax is deposited in the Solid Waste Services Tax Fund administered by the New Jersey Department of Environmental Protection. Monies in the fund are allocated to the counties based on the amount of waste generated and used for implementing county solid waste management plans.

(h) SPILL COMPENSATION AND CONTROL TAX

Citation: The Spill Compensation and Control Act: N.J.S.A. 58:10-23.11, *et seq.*

DESCRIPTION

The Spill Compensation and Control Tax is imposed on owners or operators of one or more refineries, storage or transfer terminals, pipelines, deep water ports or drilling platforms used to refine, store, produce, handle, transfer, process or transport hazardous substances, including petroleum products, (as defined by the New Jersey Department of Environmental Protection) to insure compensation for hazardous substances discharge cleanup cost and damages.

The tax is also imposed on owners of a hazardous substance which is transferred to a public storage terminal, and to any transferor of a previously untaxed nonpetroleum hazardous substance from a major state facility to one which is a nonmajor facility.

HISTORY

Spill Compensation and Control Act (C. 141, P.L. 1976) became effective April 1, 1977. Effective April 1, 1980, an alternate tax rate was established on transfers of nonpetroleum hazardous substances. (C. 346, P.L. 1979). The tax base was significantly expanded effective April 1, 1980 (C. 73, P.L. 1980). Effective Nov. 1980, the tax rates were revised from $.01 to $.04 per barrel transferred. Effective Aug. 1, 1982 the tax rates reverted back to such rates in effect prior to Nov. 1, 1980. In 1985 the rates reverted to rates in effect Nov. 1, 1980, namely $0.04 per barrel, except the rate on petroleum products which remained at $0.01 per barrel. Effective February 1, 1987, the tax base was again expanded, the list of hazardous substances was significantly increased and the tax rates were increased by amendment (C. 143, P.L. 1986).

RATE OF TAX

(1) Nonpetroleum hazardous substances—greater of $0.0125 per barrel or 1% of fair market value;

(2) Petroleum products—$0.0125 per barrel; and

(3) Precious metals—$0.0125 per barrel.

COLLECTIONS (Fiscal Year)

1988	$19,143,993
1989	22,472,396
1990	18,110,921

DISPOSITION OF REVENUES

The proceeds constitute a fund (New Jersey Spill Compensation Fund) to insure compensation for cleanup costs and damage associated with the discharge of petroleum products and other hazardous substances.

FINANCIAL BUSINESS TAX

Citation: The Financial Business Tax Law: N.J.S.A. 54:10B-1 *et seq.*

DESCRIPTION

Incorporated Financial Businesses became subject to Corporation Tax effective January 1, 1975.

Financial Business Tax continues to apply to any partnership, limited partnership, limited partnership association or any other unincorporated association or individual doing a financial business. The tax is based upon net worth at a rate of 1½% for the privilege of doing financial business in New Jersey.

HISTORY

Financial Business Tax was adopted in 1946 at ¾ of 1% (C. 174, P.L. 1946). Revenue was equally distributed between municipalities and counties.

Rate was increased to 1½% in 1970 and the State became a recipient of revenues (C. 9, P.L. 1970).

Effective January 1, 1975, Incorporated Financial Businesses became subject to Corporation Business Tax (C. 171, P.L. 1975). Unincorporated Financial Businesses continue to be subject to the tax.

EXEMPTIONS

(1) National Banks;

(2) Production Credit Association (Farm Credit Act of 1933);

(3) Stock and mutual insurance companies authorized to do business in New Jersey;

(4) Security dealers or brokers, investment companies, or bankers not employing monied capital coming into competition with the business of national banks;

(5) Credit Unions;[1]

(6) Savings banks, Savings and Loan Associations and Building and Loan Associations;[1]

(7) Pawnbrokers;[1]

(8) State Banks and trust companies; and

(9) Financial business corporations.

RATE OF TAX

1½% of taxable net worth. For a taxpayer doing business in more than one state, the tax base becomes net worth allocable to New Jersey. Allocation is determined by comparing gross business in New Jersey with gross business everywhere else during the taxable year. Minimum tax is $25.

COLLECTIONS (Fiscal Year)

1988	$ 8,309
1989	54,807
1990	38,713

DISPOSITION OF REVENUES

Revenues are distributed as follows:

25% Counties; 25% Municipalities; 50% State.

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[1] Exempt only if organized under Laws of New Jersey.

GROSS INCOME TAX

Citation: The New Jersey Gross Income Tax, N.J.S.A. 54A:1-1 *et seq.*

DESCRIPTION

This is a graduated tax based on income earned or received on or after July 1, 1976 by New Jersey resident and non-resident individuals, estates and trusts.

HISTORY

The Gross Income Tax was enacted July 8, 1976, retroactive to July 1, 1976 (C. 47, P.L. 1976).

Pension income for those eligible for Social Security by reason of age (62 years or over) or disability is exempt as follows: First $10,000 for a married couple filing jointly; $5,000 for a married person filing separately; and $7,500 for a single taxpayer (C. 40, P.L. 1977).

C. 273, P.L. 1977 extends the exclusion allowed for pensions to other types of retirement income. The exclusion applies to taxpayers who are 62 years of age or older and whose earned income is not more than $3,000.

C. 229, P.L. 1982 increased the rate from 2-1/2% to 3-1/2% on amounts in excess of $50,000 effective January 1, 1983.

C. 304, P.L. 1985 allows residents a deduction from taxable income for property taxes paid on the taxpayer's homestead, effective for taxes paid after 1984.

C. 219, P.L. 1989 exempts pension and annuity income of nonresidents from the Gross Income Tax.

C. 61, P.L. 1990, effective January 1, 1991, amends the Gross Income Tax Act to include new graduated rates: from 2% to 7%; two new filing statuses (head of household and surviving spouse); and increase the amount of the exemption for dependents from $1,000 to $1,500.

RATE OF TAX

1) The first set of rates, to be used by married individuals filing jointly and individuals filing as head of household or as a surviving spouse, are as follows:

Taxable Income	Tax Rate
Not over $20,000	2.0%
$20,001-$50,000	$400 plus 2.5% of excess over $20,000
$50,001-$70,000	$1,150 plus 3.5% of excess over $50,000
$70,001-$80,000	$1,850 plus 5.0% of excess over $70,000
$80,001-$150,000	$2,350 plus 6.5% of excess over $80,000
Over $150,000	$6,900 plus 7.0% of excess over $150,000

2) The second set of rates, to be used by single individuals or married individuals filing separately, are as follows:

Taxable Income	Tax Rate
Not over $20,000	2.0%
$20,001-$35,000	$400 plus 2.5% of excess over $20,000
$35,001-$40,000	$775 plus 5% of excess over $35,000
$40,001-$75,000	$1,025 plus 6.5% of excess over $40,000
Over $75,000	$3,300 plus 7.0% of excess over $75,000

EXEMPTIONS

(1) Taxpayer, $1,000.

(2) Taxpayer's spouse who does not file separately, $1,000.

(3) Taxpayer 65 years old or older, $1,000; also $1,000 for spouse who is 65 years old or older who does not file separately.

(4) Taxpayer blind or totally disabled, $1,000; also, on joint return, $1,000 for blind or disabled spouse.

(5) For each dependent, $1,500.

DEDUCTIONS

(1) Payments of alimony or for separate maintenance are deductible to the payer if reported as income by the payee.

(2) Unreimbursed medical expenses in excess of 2% of gross income.

CREDITS

(1) Amounts withheld by an employer and payments of estimated tax.

(2) Payments of income or wage tax imposed by another state (or political subdivision) or by the District of Columbia, with respect to income subject to tax under this act. This shall not exceed the proportion of tax otherwise due that the amount of the taxpayer's income bears to the taxpayer's entire New Jersey income.

WITHHOLDING REQUIREMENT

Employers are required to withhold the tax and remit withholdings monthly; if withholdings are expected to be $18,000 or more for a semi-annual period, withholdings are remitted semi-monthly. (C. 43, P.L. 1978 permits quarterly filings in certain cases.)

COLLECTIONS (Fiscal Year)

1988	$2,564,305,127
1989	2,902,892,244
1990	2,957,634,330

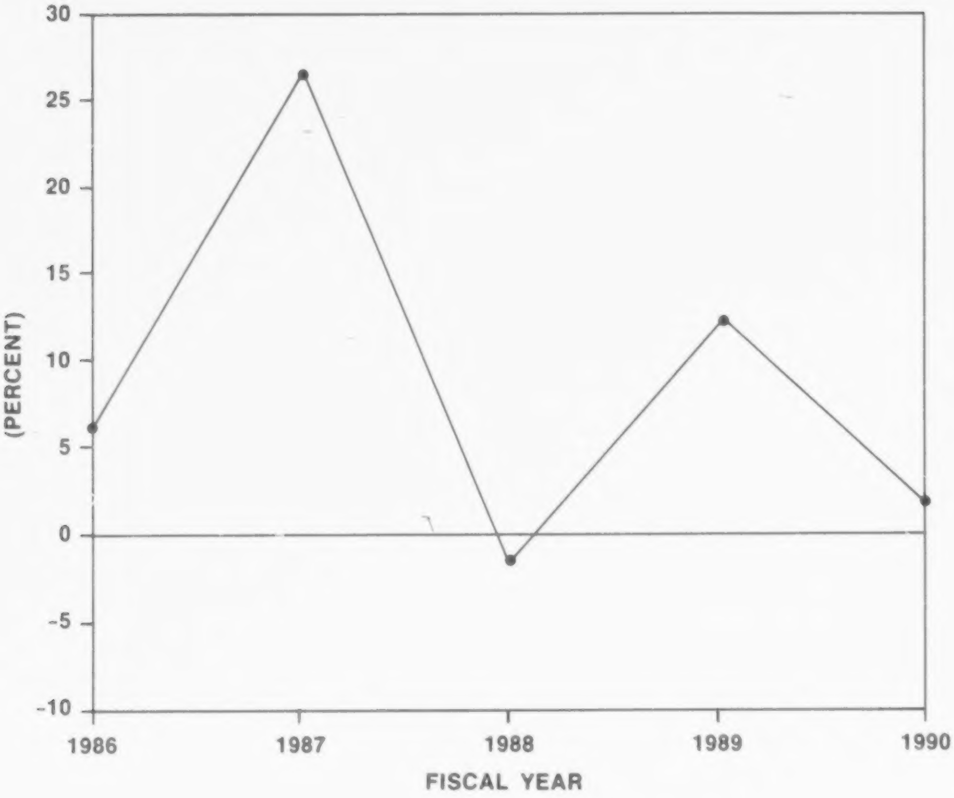
DISPOSITION OF REVENUES

Revenues are deposited in the "Property Tax Relief Fund" to be used for the purpose of reducing or offsetting property taxes.

CHART 2

GROSS INCOME TAX PERCENT CHANGE

1986-1990



INSURANCE PREMIUMS TAX

Citation: The Insurance Premiums Tax Law: N.J.S.A. 54:16-1 *et seq.;* 54:16A-1 *et seq.;* 54:18A-1 *et seq.;* 54:17-4 *et seq.*

DESCRIPTION

Insurance Premiums Tax applies to premiums collected on insurance risks in this State during the preceding calendar year. The tax applies to every stock, mutual and assessment insurance company organized or existing under any general or special law of this State or any other state or foreign country transacting business in this State.

Taxable premiums of life insurance companies include all gross contract premiums except premiums for reinsurance and annuity considerations, less certain specified deductions. Non-life companies generally are taxed upon gross premiums less certain deductions. The tax on marine companies is based upon annual underwriting profits, and the tax on foreign fire insurance companies is based upon taxable premiums. Workers compensation insurers are taxed upon net premiums received.

HISTORY

The first Insurance Premiums Tax in New Jersey was enacted in 1885, at a rate of 35/100ths of 1% on total gross insurance premiums. The law was significantly changed in 1945, at which time the rate of 2% was established (C. 132, P.L. 1945). The law has existed basically unchanged to the present day with the tax rate remaining at 2%.

Chapter 231, P.L. 1950 provided for retaliatory provisions with subject foreign insurance companies to not less than the rate of tax that the home states of such companies impose on New Jersey insurance companies.

Legislation adopted in 1966 provided for prepayment of the tax (C. 3, P.L. 1966).

Chapter 183, P.L. 1981 provided for repeal of the Insurance Franchise Tax making insurance companies subject only to Insurance Premium Tax. It also provided an additional 50% prepayment from domestic insurers.

Chapter 8, P.L. 1990 entitled "The Fair Insurance Reform Act of 1990" imposed a surtax on automobile insurance premiums.

RATE OF TAX

2% on premiums of life and non-life insurance companies, except for the following: group accident and health insurance premiums, 1%; on ocean marine, 5% of three-year average of underwriting profits; additional 1/4 of 1% on workers compensation premiums; surcharge of 3% against insured on surplus lines coverage. For both life and non-life insurance companies the maximum taxable premiums may not exceed a sum equal to 12-1/2% of the total premiums collected. An additional 5% surtax is imposed on automobile insurance premiums.

COLLECTIONS (Fiscal Year)

1988	$162,180,184
1989	227,813,896[1]
1990	169,983,267

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use, with the following exception:

Insurance premium taxes collected from fire insurance companies of other states and foreign countries on premiums of insurance against fire insurance risks in this State are allocated for distribution to the New Jersey Firemen's Home 1990—($4,134,942).

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[1] Installment payment date requirement for foreign insurance companies changed from October 1 to June 1 and increased this installment payment from 25% to 50% effective June 1, 1989. (P.L. 1989, c.81)

LOCAL PROPERTY TAX

Citation: The Local Property Tax: N.J.S.A. 54:4—1 *et seq.*

DESCRIPTION

An *ad valorem tax*—The local property tax is measured by property values and is apportioned among taxpayers according to the assessed value of taxable property owned by each taxpayer. The tax applies to real estate and tangible personal property of telephone, telegraph and messenger systems companies.

A *local tax*—The property tax is a local tax assessed and collected by municipalities for the support of municipal and county governments and local school districts. No part of it is used for support of State government.

Amount of tax (a residual tax)—The amount of local property tax is determined each year, in each municipality, to supply whatever revenue is required to meet budgeted expenditures not covered by monies available from all other sources. School districts and counties notify municipalities of their property tax requirements. Municipalities add their own requirements and levy taxes to raise the entire amount. As a residual local tax, the total property tax is determined by local budgets and not by property valuations or tax rates.

Property assessment (the tax base)—All taxable property is assessed (valued for taxation) by local assessors in each municipality. Assessments are expressed in terms of "taxable value," except for qualified farm land, which is specially valued.

HISTORY

It may be said that the property tax originated in 1670 with a levy of one half penny per acre of land to support the central government. Through the middle of the 19th century property taxes were levied upon real estate and upon certain personal property at arbitrary rates within certain limits called "certainties." In 1851 the concepts of a general property tax and uniform assessments according to actual value were developed (Public Laws 1851, p. 273).

For almost a century following the 1851 legislation a continuing effort was made to accomplish uniform taxation under a general property tax. In 1875 a constitutional amendment provided that "property shall be assessed for taxes under general laws and by uniform rules according to its value" (Article IV, Section VII, Paragraph 12). Courts held that the 1875 amendment permitted classification of property for tax purposes and also exemption of certain classes from taxation, or the substitution of other kinds of tax "in lieu." Thus began a long period of erosion of the "general property tax" concept. In 1884 a State Board of Assessors was created and given responsibility for assessment of railroad and canal property, thus setting the pattern for State assessment of certain classes of property.

Intangible personal property was eliminated from the "general property tax base" in 1945 (replaced with a corporation net worth tax). Such elimination shifted the emphasis for tax reform to tangible personal property.

The New Jersey State Constitution adopted in 1947 provided (Article VIII, Section I) "property shall be assessed for taxation under general law and by uniform rules. All real property assessed and taxed locally or by the State for allotment and payment to taxing districts shall be assessed according to the same standard of value, except as otherwise permitted herein, and such property shall be taxed at the general tax rate of the taxing district in which the property is situated, for the use of such taxing district."

This was interpreted to preclude any classification of real estate but to leave the door open for classified taxes upon personal property. In 1963 the Constitution was amended to permit assessment of farm property according to its value for agricultural use only. Chapter 51, Laws of 1960 (effective for tax year 1965) provided for such classification and also provided other significant modifications. These were comprehensively summarized in prior Annual Reports.

Personal property provisions of Chapter 51, Laws of 1960 were replaced by Chapter 136, Laws of 1966. For taxes payable in 1968 and thereafter, personal property used in business (other than the businesses of telephone, telegraph and messenger system companies) is subject to a uniform state tax instead of the local tax. Non-business personal property is no longer subject to any property tax and inventories of all businesses were excluded from property taxation.

The 1966 law also provided for replacement of local personal property tax revenues from four tax sources: (1) Retail Gross Receipts Tax, (2) Corporation Business (Net Income) Tax, (3) Business Personal Property Tax and (4) Unincorporated Business Tax. This program was terminated (C. 3, P.L. 1977). Legislation was passed providing for an annual appropriation of not less than $158.7 million.

The decision in *Switz v. Middletown Township, et al.*, 23 N.J. 580, required that all taxable property be assessed at "true value" (100% assessment). This was the beginning of a series of New Jersey court decisions which have been a major factor in development of uniform real estate tax assessment.

A long period of legislative history has developed numerous exemptions and various special property tax treatments. These are found principally in R.S. 54:4—3.3 and in R.S. 54:4—3.6. Generally exempt are government-owned property, and property of religious, educational, charitable and various types of non-profit organizations. In addition, qualified veterans and senior citizens are permitted tax deductions of $50 and $250 respectively.

RATE OF TAX

Local property tax rate is determined each year in each municipality by relating the total amount of tax levy to the total of all assessed valuations taxable. Expressed in $1 per $100 of taxable assessed value, the tax rate is a multiplier for use in determining the amount of tax levied upon each property. The average rate for the State is $2.85.

GROSS TAX LEVY (Fiscal Year)

1988	$7,755,666,442
1989	8,726,832,862
1990	9,782,223,329

DISPOSITION OF REVENUES

This tax is assessed and collected locally by the taxing districts for support of county and municipal governments and local school district purposes.

MOTOR FUELS TAX

Citation: The New Jersey Motor Fuels Tax Act: N.J.S.A. 54:39—1 *et seq.*

DESCRIPTION

The tax on motor fuels applies to sales of gasoline, diesel fuel or liquefied petroleum gas and compressed natural gas used in motor vehicles on public highways.

HISTORY

The first gasoline tax law (C. 334, P.L. 1927) became effective in New Jersey on July 1, 1927 at the rate of 2¢ per gallon. A commission in 1934 recommended repeal of exemption certificates and substitution of a refund system. The refund system was enacted, providing a closer check of non-taxable sales of motor fuels (C. 319, P.L. 1935).

Unfair Motor Fuels Practices Act (C. 413, P.L. 1953) enables the Division's auditors and investigators to check dealers' practices in giving rebates, concessions, allowances or discounts. Preferential treatment is unlawful if given with intent to injure, destroy or substantially lessen competition.

Chapter 52, P.L. 1971 provides for taxation of sales of petroleum liquefied gas and liquefied or compressed natural gas at one-half the rate paid on the sales of motor fuels.

The general motor fuels tax rate per gallon has changed as follows:

Effective Date	*Per Gallon*
Dec. 1, 1930	2¢-3¢
July 1, 1954	3¢-4¢
July 1, 1958	4¢-5¢
June 1, 1961	5¢-6¢
July 1, 1968	6¢-7¢
July 1, 1972	7¢-8¢
July 1, 1988	8¢-10.5¢

The diesel fuels tax rate per gallon has changed as follows:

Effective Date	*Per Gallon*
Sept. 1, 1985	8¢-11¢
July 1, 1988	11¢-13.5¢

Prior to 1985, the diesel fuel tax rate was the same as the general motor fuels tax rate.

EXEMPTIONS

Motor fuel sales
(1) to the United States Government,
(2) between licensed distributors,
(3) between licensed gasoline jobbers, and
(4) for export.

RATE OF TAX

The general motor fuels tax rate is 10.5¢ per gallon; 5.25¢ per gallon on petroleum gas and liquefied or compressed natural gas sold or used to propel motor vehicles on public highways (C. 460, P.L. 1987).

The diesel fuels tax rate is 13.5¢ per gallon of which 3¢ per gallon is refundable for fuel used in passenger automobiles and motor vehicles of less than 5,000 pounds gross weight (C. 73, P.L. 1984, effective Sept. 1, 1985).

Licensed distributors are permitted credit for taxes paid on fuels used by them for purposes qualifying for refund (N.J.S.A. 54:39-66).

COLLECTIONS (Fiscal Year)

1988	$327,091,185
1989	416,729,504[1]
1990	404,871,204

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[1] rate increase effective July 1, 1988.

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury. An appropriated amount pursuant to C. 460, P.L. 1988 and C. 73, P.L. 1984 is annually apportioned to the Transportation Trust Fund for maintenance of the State's transportation system.

TABLE 11
MOTOR FUELS TAX RATE: COMPARISON WITH OTHER STATES

State	*Rates (per gallon)* *Gasoline*	 *Diesel*	*Sales Tax*
New Jersey[1]	10.5¢	13.5¢	—
Connecticut	22¢	22¢	—
New York[2]	8¢	10¢	4% (N.Y.C. 4.25%)
Massachusetts	11¢	11¢	—
Maryland	18.5¢	18.5¢	—
Ohio	20¢	20¢	—
Pennsylvania	12¢	12¢	—

[1] Liquefied petroleum gas and compressed natural gas used in motor vehicles on public highways is taxed at 1/2 the motor fuels tax rate.

[2] New York City—1¢ per gallon additional on fuels with one-half gram or more of lead in each gallon.

TABLE 12
MOTOR FUELS DISTRIBUTORS
DEALERS LICENSE FEES
Fiscal Year 1990

Type	*Fee*	*Number Issued*	*Amount*	*Expiration Date*
Retail Dealer	$10	4,224	$42,240	March 31, each year.
Wholesale Dealer	5	432	2,160	March 31, each year.
Transport License	5	3,323	16,615	March 31, each year.
Total		7,979	$61,015	

PETROLEUM PRODUCTS GROSS RECEIPTS TAX

Citation: The New Jersey Petroleum Products Gross Receipts Tax Act: N.J.S.A. 54:15B-1 *et seq.*

DESCRIPTION

The Petroleum Products Gross Receipts Tax is imposed on all companies engaged in the refining and/or distributing of petroleum products for distribution in this state. It applies to the first sale, not for export, of the petroleum products within New Jersey.

HISTORY

Petroleum products tax applies to gross receipts from the sale of petroleum products in New Jersey on and after July 1, 1990 (C. 42, P.L. 1990).

EXEMPTIONS

(1) Home heating oil (used exclusively for residential heating)

(2) Propane gas (used exclusively for residential heating)

RATE OF TAX

2-3/4% on the gross receipts from the sale of petroleum products in New Jersey.

DISPOSITION OF REVENUE

Revenues from the Petroleum Products Gross Receipts Tax are deposited in the "Capital Replacement Fund" to be used for capital construction projects.

PUBLIC UTILITY TAXES

(a) PUBLIC UTILITY FRANCHISE TAX (FOR MUNICIPAL USE)

Citation: Public Utility Franchise Tax: N.J.S.A. 54:30A—16 *et seq.* and N.J.S.A. 54:30A—49 *et seq.*

DESCRIPTION

Franchise Tax applies to persons, copartnerships, associations and corporations, other than those specifically exempted, having lines or mains located in, on or over any street, highway or other public place. Utilities subject to taxation include telegraph, telephone and district messenger systems companies.

The rate is either 2% or 5% of a proportion of the gross receipts of the taxpayer for the preceding calendar year. The proportion of gross receipts subject to tax is the ratio of the taxpayer's total length of lines or mains which are located in, on or over any street, highway or other public place to the whole length of lines or mains. Measurements of lengths of lines or mains exclude service connections.

ADMINISTRATION

Franchise tax is collected by the State for distribution to municipalities together with the gross receipts tax distribution. The tax is payable by the State to the municipal tax collectors in three installments: 25% within 30 days after certification of the apportionment; 40% on September 1; and 35% on December 1.

HISTORY

The first general tax act specifically taxing public utilities was enacted in 1884 (C. 159, P.L. 1884). It provided for a 2% Franchise Tax on gross receipts of telegraph, telephone, cable and express companies. In 1900, Voorhees Tax Act included all utilities other than those taxable under the Railroad and Canal Property Tax Act. It also provided that the receipts collected by the State were to be transferred back to municipalities (C. 195, P.L. 1900). In 1917, Franchise Tax rates were increased to 3% in 1917, 4% in 1918 and 5% in 1919 and thereafter (C. 17, P.L. 1917).

In 1940, significant revisions and amendments were adopted (C. 4 and 5, P.L. 1940). Unit values were applied to each class or type of public utility tangible personal property for the purpose of securing a fair and equitable apportionment of taxes. An accelerated payment schedule was imposed by C. 35 & 36, P.L. 1979 on all public utility companies paying the Franchise or Gross Receipts Taxes. Chapters 10 and 11, P.L. 1980 amended Chapters 4 and 5, P.L. 1940 to provide for state collection and distribution to municipalities. Chapter 12, P.L. 1980 establishes a Municipal Purposes Tax Assistance Fund and provides for a distribution to certain municipalities of a sum not less than $27.0 million.

RATE OF TAX

The rate is 2% for gross receipts of $50,000 or less and 5% for gross receipts exceeding $50,000 (N.J.S.A. 54:30A-54(a), 54:30A-18).

COLLECTIONS (Fiscal Year)

1988	$338,114,504
1989	337,435,489
1990	354,722,400

DISPOSITION OF REVENUES

Revenues, after deductions for the cost of administering the tax by the State, are for local use. The tax is distributed to the municipalities, subject to the limitations imposed by the State's budget.

(b) PUBLIC UTILITY GROSS RECEIPTS TAX (FOR MUNICIPAL USE)

Citation: Public Utility Gross Receipts Tax: N.J.S.A. 54:30A—16 *et seq. and N.J.S.A. 54:30A—49 et seq.*

DESCRIPTION

Public Utility Gross Receipts Tax is in addition to the Franchise Tax and is in lieu of local taxes on certain properties of the following public utilities: street railway, traction, sewerage, water, gas and electric light, heat and power corporations using or occupying public streets, highways, roads or other public places in New Jersey.

ADMINISTRATION

Public Utility Gross Receipts Tax is collected by the State for distribution to municipalities together with the franchise tax distribution. The tax is payable by the state to the tax collectors in three installments: 25% within 30 days after municipal certification of the apportionment; 40% on September 1; and 35% on December 1.

HISTORY

Public Utility Gross Receipts Tax was levied in 1919 as an addition to the Franchise Tax (C. 25, P.L. 1919). The tax was in lieu of state, county, school and local taxes on personal property and materials other than land and buildings. The rate of tax was the average rate of the aggregate general property tax.

In 1952 sewerage corporations were included among taxable public utility companies. In 1955 a maximum rate of 7.5% was adopted (C. 268, P.L. 1955) and in 1956 a minimum of 5% was established (C. 15, P.L. 1956). The "average rate of taxation" concept was eliminated in 1960 and a tax rate of 7.5% of gross receipts was established (C. 50, P.L. 1960). Water companies became subject to the Gross Receipts Tax in 1961 (C. 91, 92 and 93, P.L. 1961). An accelerated payment schedule was imposed by C. 35 & 36, P.L. 1979 on all public utility companies paying the Franchise or Gross Receipts Taxes. Chapters

10 and 11, P.L. 1980 amended chapters 4 and 5, P.L. 1940 to provide for state collection and distribution to municipalities. Chapter 12, P.L. 1980 establishes a Municipal Purposes Tax Assistance Fund and provides for distribution to certain municipalities of a sum not less than $27.0 million.

RATE OF TAX

7.5% applied to taxable gross receipts for the preceding calendar year (N.J.S.A. 54:30A—54(b)).

COLLECTIONS (Fiscal Year)

1988	$544,921,546
1989	533,486,803
1990	598,612,545

DISPOSITION OF REVENUES

Gross Receipts Tax is distributed to the municipalities, subject to the limitations imposed by the State's budget.

(c) PUBLIC UTILITY EXCISE TAX (FOR STATE USE)

Citation: Public Utility Excise Tax: N.J.S.A. 54:30A-16 *et seq.* and N.J.S.A. 54:30A-49 *et seq.*

DESCRIPTION

Public Utility Excise Tax is an additional tax on gross receipts of public utilities.

HISTORY

Public Utility Excise Tax (for State use) was introduced in 1963 to be in effect for three years beginning in 1964 (C. 41 and 42, P.L. 1963). In 1966 the tax was extended indefinitely.

An accelerated payment schedule was imposed by C. 108 and 109, P.L. 1971 on all public utility companies paying excise taxes.

RATES (Calendar Year Basis)

0.625% —upon gross receipts subject to the franchise tax. (0.25% for taxpayers with gross receipts not in excess of $50,000 annually);

0.9375% —upon gross receipts of all utilities except telephone and telegraph.
—for telephone and telegraph the rate is 0.5%.

COLLECTIONS (Fiscal Year)

1988	$115,501,834
1989	122,255,636
1990	129,915,482

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

(d) RAILROAD PROPERTY TAX

Citation: The Railroad Tax Act of 1948; N.J.S.A. 54:29A—1 *et seq.*

DESCRIPTION

Railroad Tax Law of 1948 as amended distinguishes three classes of property:

Class I: "Main stem" roadbed—that not exceeding 100 feet in width.

Class II: All other real estate *used for railroad purposes* including roadbed other than "main stem" (Class I), tracks, buildings, water tanks, riparian rights, docks, wharves, piers. *Excluded* is "tangible personal property": rolling stock, cars, locomotives, ferryboats, all machinery, tools. Facilities used in passenger service are also excluded, being defined as Class III property.

Class III: Facilities used in passenger service: land, stations, terminals, roadbeds, tracks, appurtenances, ballast and all structures used in connection with rendering passenger service, including signal systems, power systems, equipment storage, repair and service facilities (N.J.S.A. 54:20A—2).

The Railroad Property Tax is a State tax on Class II property.

HISTORY

When the first railroad in New Jersey was chartered (February 4, 1830) the State required payment for the privilege of operating a railroad. Early railroad charters provided for annual payments to the State for the privilege of operating. In general railroads were required to pay 1/2 of 1% of either (1) the value of their capital stock or (2) cost of the road, equipment and appurtenances.

The first general railroad tax law was enacted in 1884. Tax rates were fixed by the State: 1/2 of 1% of total valuations (revenues for State use); local rates on Class II property, but not to exceed 1% (revenues for local use). In 1897 and 1905-08 several amendments involving tax rates were enacted.

In 1941 the Railroad Tax Act taxed railroad property at the rate of 3%. Taxes levied on Class II property were paid to the taxing districts and taxes on other classes of properties were assigned to the State.[1] The 1941 Railroad Tax Act was amended in 1948. Provision was made for taxation of Class II property at local rates (revenue for local use). Classes I and III properties (as then defined) were taxed at the rate of 1.2% (revenues for State use). Taxation of "the value of remaining property" (Class IV) was dropped. Minimum and maximum tax provisions were established.

Chapter 251, P.L. 1964 eliminated the tax on Classes I and III properties and the maximum tax provisions. Chapter 139, P.L. 1966 changed the Class II railroad property tax to a State tax. Class III property was defined as "facilities used in passenger service." Hence, such facilities were exempted from taxation. In lieu of revenues from taxes on Class II property, State aid to municipalities was provided and is discussed on next page.

The Regional Rail Reorganization Act of 1973 as amended by the Northeast Real Service Act of 1981, effective August 13, 1981 exempted Consolidated Rail Corporation (Conrail) from liability for any State tax until Jan. 1, 1987 when Conrail lost its use of a Federal exemption statute. In a similar manner, Public Law 97-102 provided that none of Amtrak's funds may be used to pay State or Local taxes.

EXEMPTIONS

Main stem (Class I), tangible personal property and facilities used in passenger service (Class III).

RATE OF TAX

$4.75 for each $100 of true value of Class II railroad property.

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[1] In 1941 the definitions of classes differed from those in effect from June 1966 onwards. Class III was "value of all the tangible personal property" and Class IV was "value of remaining property." Class III is now "facilities used in passenger service" and Class IV is no longer in use.

COLLECTIONS (Fiscal Year)

1988	$2,239,781
1989	2,430,084
1990	2,232,579

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use. However, under legislation adopted in 1966, the municipalities where railroad property is located are guaranteed the return of certain replacement revenues.

(e) RAILROAD FRANCHISE TAX

Citation: The Railroad Tax Act of 1948: N.J.S.A. 54:29A—1 *et seq.*

DESCRIPTION

The Railroad Franchise Tax is levied upon railroads (or systems of railroads) operating within New Jersey. The tax base is that portion of the road's (or system's) net railway operating income of the preceding year allocated to New Jersey. The allocating factor is the ratio of the number of miles of all track in this State to the total number of miles of all track over which the railroad or system operates.

HISTORY

Prior to 1941 franchise valuations were ascertained as of the first day of January preceding and taxes at the "Average Rate of Taxation" (R.S. 54:24—3). Chapters 291 and 363, P.L. 1941 introduced a tax base formula which took account of both (1) net railway operating income allocated to New Jersey and (2) total valuation of the previous year of all classes of property used for railroad purposes. One-half of the franchise tax levied was assigned to the state, the other half to taxing districts in which railroad property was situated.

Amendments in 1942 provided for (1) a deduction of $200,000 from net operating income before determining allocation to the State and (2) minimum and maximum tax liabilities.

In 1948 net railway operating income allocated to New Jersey became the tax base and a tax rate of 10% was imposed. The Railroad Tax Act of 1948 was amended in 1964. These amendments, effective January 1, 1966, eliminated the maximum tax provisions that had been introduced in 1942.

RATE OF TAX

Railroad Franchise Tax is assessed at the rate of 10% upon the net railway operating income of the preceding year allocated to New Jersey. The minimum is $100 for taxpayers having total railway operating revenues in the preceding year not in excess of $1 million and $4,000 to taxpayers with operating revenues in excess of $1 million in the preceding year.

COLLECTIONS (Fiscal Year)

1988	$1,975,765
1989	2,472,838
1990	1,052,571

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

REALTY TRANSFER FEE

Citation: N.J.S.A. 46:15-5 *et seq.*

DESCRIPTION

The realty transfer fee is imposed upon the recording of deeds evidencing transfers of title to real property in the State of New Jersey. As defined in N.J.S.A. 46:15-5, a "deed" is a written instrument entitled to be recorded in the office of a county recording officer which purports to convey or transfer title to a freehold interest in any lands, tenements or other realty in this State by way of grant or bargain and sale thereof from the named grantor to the named grantee. In the case of any deed, the "consideration" is the basis upon which the realty transfer fee is calculated. "Consideration" is the actual amount of money and the monetary value of any other thing of value constituting the entire compensation paid or to be paid for the transfer of title to the lands, tenements or other realty, including the remaining amount of any prior mortgage to which the transfer is subject.

The terms "county recording officer" and "office of the county recording officer" mean the register of deeds and mortgages in counties having such an officer or office, and the county clerk and his office in the other counties.

HISTORY

The Federal Documentary Tax on real estate transfers expired on January 1, 1968. It had provided the principal basis for developing average assessment ratios for each of the 567 municipalities in the State. These ratios are essential for such purposes mandated by law as: (1) construction of State Table of Equalized Valuations (the basis for distributing State school aid to local districts); (2) construction of County Equalization Tables (the basis for apportioning county costs of government); (3) establishment of debt limits for municipalities, counties and school districts; (4) provision for taxpayer relief from discriminatory local property tax assessments.

Realty Transfer Fee replaced the expiring Federal law both for revenue purposes and to preserve the basis for state, county and municipal equalization processes when Chapter 49, P.L. 1968 was enacted effective July 3, 1968. The Act requires a record be made of the selling price of real property. This record may be used by the State in its sample of real estate sales for purposes of constructing a Table of Equalized Valuations.

Chapter 176, P.L. 1975, enacted into law on August 4, 1975, and effective on September 1, 1975, increased the fee from $.50 to $1.75 for each $500 of consideration.

Chapter 225, P.L. 1985, enacted into law on July 2, 1985, and effective on January 1, 1986, imposed an additional fee of $.75 for each $500 of consideration in excess of $150,000. Chapter 225 is the law by which present realty transfer fee rates are fixed.

EXEMPTIONS (N.J.S.A. 46:15-10)

The realty transfer fee does not apply to title transfers:

(1) For a consideration of less than $100.00;

(2) By or to the United States of America, this State, or any instrumentality, agency or subdivision thereof;

(3) Solely in order to provide or release security for a debt or obligation;

(4) Which confirm or correct a deed previously recorded;

(5) On a sale for delinquent taxes or assessments;

(6) On partition;

(7) By a receiver, trustee in bankruptcy or liquidation, or assignee for the benefit of creditors;

(8) Eligible to be recorded as "ancient deeds" pursuant to R.S. 46:16-7;

(9) Acknowledged or proved on or before July 3, 1968;

(10) Between husband and wife, or parent and child;

(11) Conveying a cemetery lot or plot;

(12) In specific performance of a final judgment;

(13) Releasing a right of reversion;

(14) Previously recorded in another county and full realty transfer fee paid or accounted for, as evidenced by written instrument, attested by the grantee and acknowledged by the recording officer of the county of such prior recording, specifying the county, book, page, date of prior recording, and amount of realty transfer fee previously paid.

(15) By an executor or administrator of a decedent to a devisee or heir to effect distribution of the decedent's estate in accordance with the provisions of the decedent's will or the intestate laws of this State.

(16) Recorded within ninety days following the entry of a divorce decree which dissolves the marriage between grantor and grantee.

PARTIAL EXEMPTIONS (N.J.S.A. 46:15-10.1)

Two types of transfers of real property are exempt from the State portion of the realty transfer fee ($1.25 of the $1.75 for each $500 of consideration):

(1) The sale of one or two-family residential premises which are owned and occupied by a senior citizen (62 years of age or older), blind person, or disabled person who is the seller in such transaction shall be exempt from payment of $1.25 for each $500.00 of consideration of the fee imposed.

(2) The sale of low and moderate income housing as defined by Chapter 225, P.L. 1985 shall be exempt from payment of $1.25 for each $500.00 of consideration of the fee imposed.

Transfers of title to real property upon which there is new construction shall be exempt from payment of $1.00 for each $500.00 not in excess of $150,000.00. "New Construction" means any conveyance or transfer of property upon which there is an entirely new improvement not previously occupied or used for any purpose.

RATE OF TAX (N.J.S.A. 46:15-7)

The realty transfer fee is imposed upon the grantor, or seller, at the rate of $1.75 for each $500 of consideration recited in the deed, which fee shall be collected by the county recording officer at the time the deed is offered for recording. For each $500 of consideration in excess of $150,000, an additional fee of $.75 is imposed.

COLLECTIONS[1] (Fiscal Year)

1988	$123,091,339
1989	109,267,198
1990	84,363,750

DISPOSITION OF REVENUES

The proceeds of the realty transfer fees collected by the county recording officer shall be accounted for and remitted to the county treasurer. An amount equal to 28.6% of the proceeds from the first $1.75 for each $500 of consideration recited in the deed shall be retained by the county treasurer for use of the county and the balance shall be paid to the State Treasurer. 28.6% of the first $1.75 for $500 of consideration equals $.50 for each $500 of consideration and is retained by the county treasurer for the use of the county. 71.4% of the first $1.75 for each $500 of consideration, or $1.25 for each $500 of consideration is paid to the State Treasurer for the use of the State.

All amounts paid to the State Treasurer in payment of the additional fee of $.75 for each $500 of consideration recited in the deed in excess of $150,000 shall be credited to the Neighborhood Preservation Nonlapsing Revolving Fund. In fiscal year 1990, $18,188,267 was paid to the State Treasurer and credited to the Neighborhood Preservation Nonlapsing Revolving Fund.

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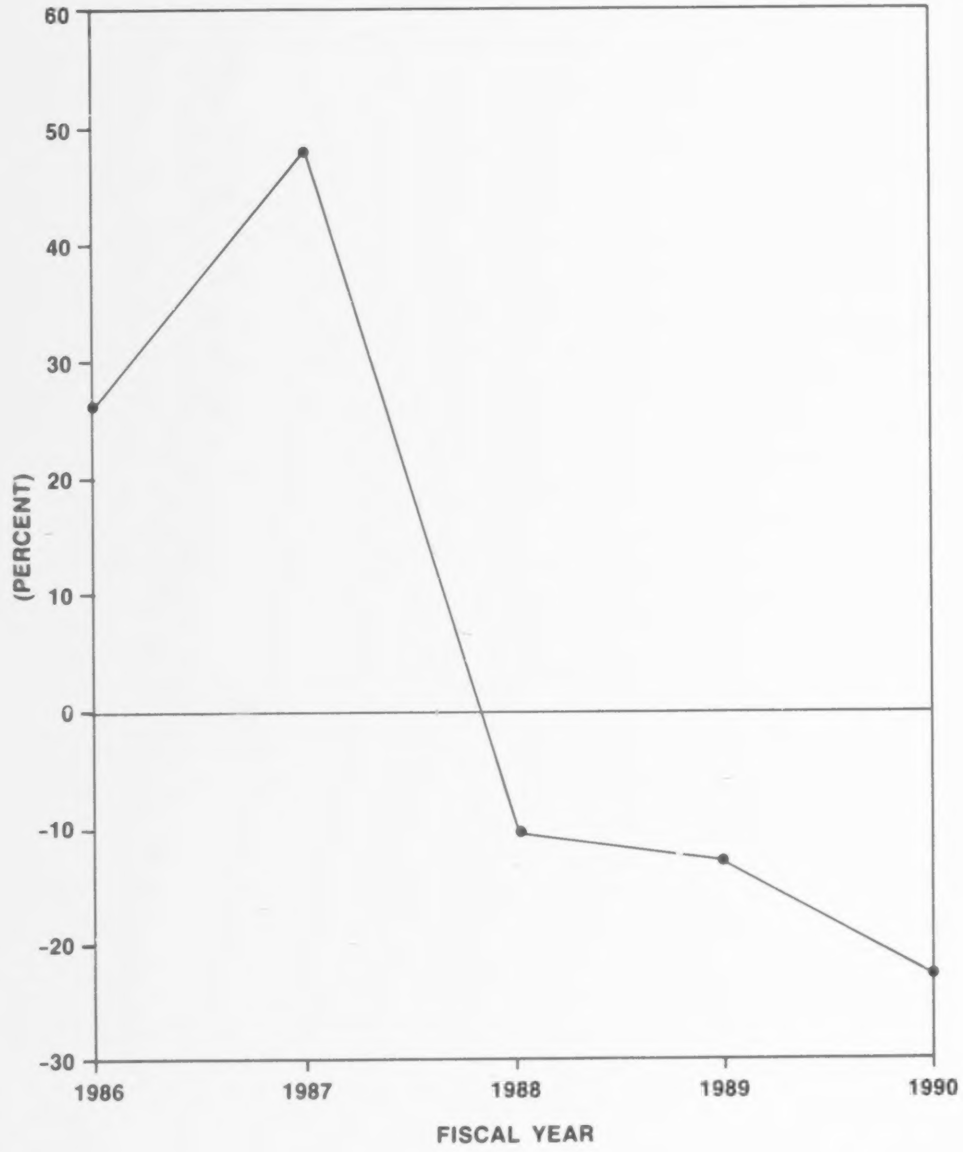
[1] State share: 1988—$61,397,434; 1989—$54,257,441; 1990—$42,506,342

CHART 3

REALTY TRANSFER PERCENT CHANGE—STATE

1986-1990



SALES TAX

(a) SALES AND USE TAX

Citation: New Jersey Sales and Use Tax Act; N.J.S.A. 54:32B—1 *et seq.*

DESCRIPTION

Sales and Use Tax Act applies to receipts from (a) retail sale, rental or use of tangible personal property, (b) retail sale of producing, fabricating, processing, installing, maintaining, repairing, storing and servicing tangible personal property and certain advertising services, (c) sales of restaurant meals, (d) rental of hotel and motel rooms and (e) certain admission charges.

A compensating use tax is also imposed on retail purchases of tangible personal property made outside the State for use in New Jersey. The use tax does not apply if the taxable property has already been, or will be, subjected to sales tax.

All persons required to collect the tax must file an Application for Registration. Each registrant's authority to collect the sales tax is certified by a Certificate of Authority, issued by the Division, which must be prominently displayed at each place of business to which it applies.

HISTORY

Sales and Use Tax Act became effective July 1, 1966. Rate of tax was set at 3% (C. 30, P.L. 1966).

Additional exemptions from the tax were provided by C. 25, P.L. 1967. C. 7, P.L. 1970 increased the tax rate to 5%, effective March 1, 1970. This Act and C. 25, P.L. 1970 contained certain transitional provisions relating to this increased rate.

Effective July 1, 1972, sales of alcoholic beverages, except draught beer sold by the barrel, to any retail licensee were made subject to Sales and Use Tax (C. 27, P.L. 1972). The 1972 amendment repealed taxation of sales of packaged liquor by retailer to consumer.

The tax now applies at the wholesale-retail level. Its base is the minimum consumer retail price as filed with the Board of Alcoholic Beverage Control.

A new tax imposed on wholesale receipts of alcoholic beverage licensees at 6.5% of the wholesale price supersedes the prior tax imposed under the sales tax law at 5% of the minimum consumer resale price (C. 62, P.L. 1980).

Production machinery and equipment is exempt from sales tax effective January 1, 1978.

Sale, rental or lease of commercial motor vehicles weighing more than 18,000 pounds is exempt from sales tax effective January 1, 1978. (C. 217, P.L. 1977).

The Division took over administration of the Atlantic City Luxury Sales Tax (C. 60, P.L. 1980).

Recycling equipment is exempt from sales tax effective January 12, 1982 (C. 546, P.L. 1981).

The sales tax rate increased to 6%, effective January 3, 1983 (C. 227, P.L. 1982).

Non-prescription drugs, household paper products and soaps and detergents are exempt from sales tax, effective July 1, 1983.

The sales tax rate increased to 7%, effective July 1, 1990 (C. 40, P.L. 1990).

Several major exemptions and services became taxable July 1, 1990, i.e., cigarettes, alcoholic beverages, household soap and paper products.

MAJOR EXEMPTIONS

(1) Advertising services for newspapers and magazines;
(2) Casual sales except motor vehicles and registered boats;
(3) Clothing, except furs;
(4) Farm supplies and equipment;
(5) Flags of the United States and State of New Jersey;

(6) Food, food products and non-alcoholic beverages (off premises);
(7) Food sold in school cafeterias;
(8) Prescription drugs and other medical aids;
(9) Motor fuels
(10) Periodicals and textbooks;
(11) Professional and personal services;
(12) Real estate sales;
(13) Tangible personal property used in research and development;
(14) Transportation of persons or property;
(15) Utilities;
(16) Production machinery and equipment;
(17) Non-prescription drugs.

RATE OF TAX

7% on taxable sales.

The bracket system on taxable sales under $1 is as follows:

Amount of Sales	*Tax*
$0.01 to $0.10	None
0.11 to 0.21	1¢
0.22 to 0.35	2¢
0.36 to 0.50	3¢
0.51 to 0.64	4¢
0.65 to 0.78	5¢
0.79 to 0.92	6¢
0.93 to 1.07	7¢

COLLECTIONS (Fiscal Year)

1988	$3,041,633,453
1989	3,066,770,144
1990	3,202,569,956

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

TABLE 13
SALES AND USE TAX RATES: COMPARISON WITH OTHER STATES

State	*Year of Adoption*	*Rate*
Connecticut	1947	8%
Maryland	1947	5%
Massachusetts	1966	5%
New Jersey	1966	7%
New York	1965	4%—State; 4.25%—Local[1]
Ohio	1934	5%—State; 0.5¢—Local[2]
Pennsylvania	1953	6%

[1] The State rate is 4%. However, counties and municipalities may impose additional taxes ranging up to 4%.

[2] The law authorizes counties to levy a 1/2% local sales tax. Five counties have done so, bringing their State-local rates to 4-1/2%: Allen Co., Cuyahoga Co., Hamilton Co., Lake Co., and Miami Co.

TABLE 14
SALES AND USE TAX EXEMPTIONS COMPARISON WITH OTHER STATES

Item	Conn.	Md.	Mass.	N.J.	N.Y.	Ohio	Pa.
Beer On-Premises	T	T	T	T	T	T[5]	T
Beer Off-Premises	T	T	T	T	T	T[5]	T
Cigarettes	T	E	E	T	T	T	E
Clothing	T[1]	T	E[2]	E	T	T	E
Food Off-Premises	E	E	E	E[3]	E	E	E
Liquor On-Premises	T	T	T	T	T	T	T
Liquor Off-Premises	T	T	T	T	T	T	T
Manufacturing Equipment	E	E	E	E	E[4]	E	E
Motor Fuels	E	E	E	E	T	E	E

(T—Taxable; E—Exempt.)

[1] Children under 10—exempt.

[2] Up to $175.

[3] Food and drink sold for off-premises consumption, where such food and drink (including sandwiches) are prepared and ready for consumption are subject to sales tax.

[4] Taxable in New York City.

[5] 3.2% beer—exempt.

TABLE 15
SALES AND USE TAX CASH COLLECTIONS—CALENDAR YEARS 1988-9 BY TYPE OF BUSINESS
(Dollar Amounts in Thousands)

Type of Business	1989				1988			
	No. of Vendors	Sales Tax	Use Tax	Total Tax (a)	No. of Vendors	Sales Tax	Use Tax	Total Tax (a)
Exempt Organizations	341	$ 892	$ 24	$ 916	360	$ 795	$ 12	$ 808
Manufacturing	9,497	148,771	38,984	187,755	9,677	140,566	40,151	180,717
Service	59,704	505,031	62,852	567,883	61,974	472,793	54,276	527,069
Wholesale	9,960	153,914	6,685	160,598	10,059	169,958	5,055	175,013
Construction	17,395	67,334	9,546	76,879	16,980	68,683	9,642	78,326
Retail	88,399	1,665,735	31,013	1,696,748	93,050	1,705,844	22,575	1,728,419
Government	19	61,894	—	61,894	23	59,346	—	59,346
Not Classified	20,306	115,877	6,616	122,493	11,866	77,904	4,567	82,471
Totals	205,621	$2,719,448	$155,718	$2,875,166	203,989	$2,695,890	$136,279	$2,832,169

(a) Totals may not add due to rounding.

TABLE 16
SALES TAX BASE AND SALES AND USE TAX CASH COLLECTIONS BY TYPE OF BUSINESS, CALENDAR YEAR 1989
(Dollar Amounts in Thousands)

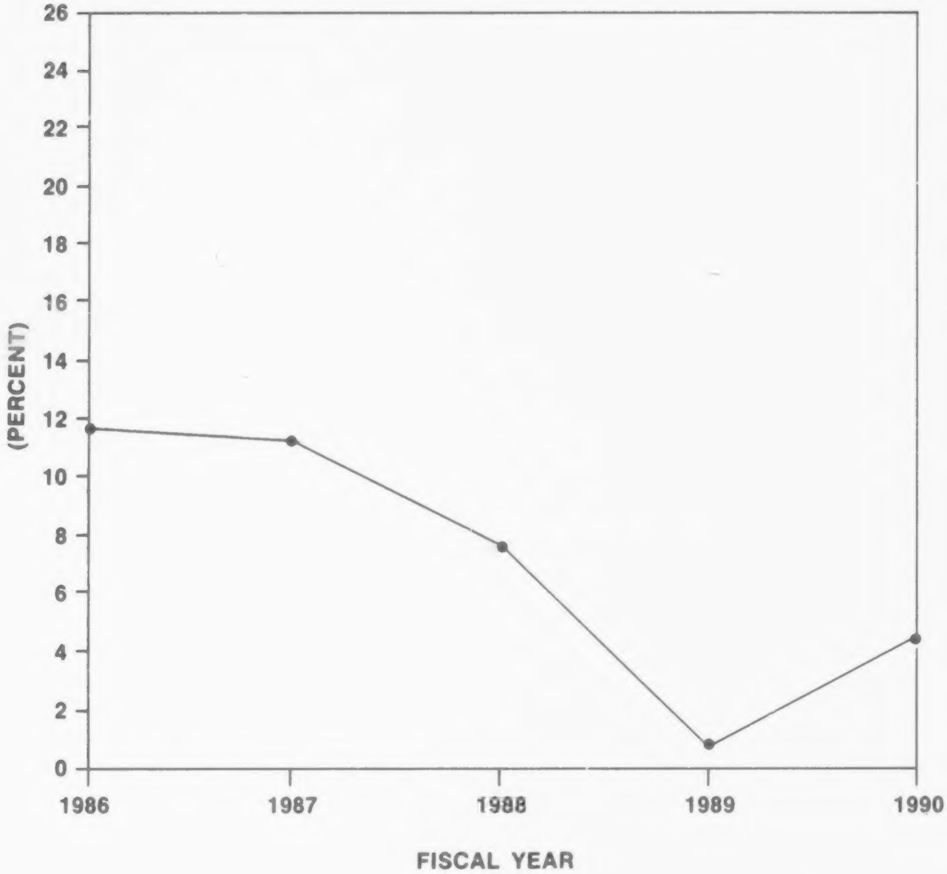
Type of Business	Number of Vendors	Gross Receipts	Deductions	Taxable Receipts	Sales Tax (a)	Use Tax	1989 Total Tax (b)	1988 Total Tax	% Change 1988-9
Exempt Organizations ...	341	$ 45,741	$ 30,984	$ 14,757	$ 892	$ 24	$ 916	$ 808	13.3%
Manufacturing	9,497	39,600,625	37,133,157	2,467,468	148,771	38,984	187,755	180,717	3.9
Service	59,704	39,181,565	30,846,356	8,335,209	505,031	62,852	567,883	527,069	7.7
Wholesale	9,960	34,067,339	31,519,802	2,547,538	153,914	6,685	160,598	175,013	-8.2
Construction	17,395	9,149,633	8,038,025	1,111,609	67,334	9.546	76,879	78,326	-1.8
Retail	88,399	74,468,687	46,953,305	27,515,383	1.665,735	31,013	1,696,748	1,728,419	-1.8
Government	19	495,355	6,689	488,666	61,894	—	61,894	59,346	4.3
Not Classified	20,306	10,138,057	8,238,268	1,899,789	115,877	6.616	122,493	82,471	46.5
Totals	205,621	$207,147,003	$162,766,585	$44,380,418	$2,719,448	$155,718	$2,875,166	$2,832,169	1.5%

(a) Ratio of Sales Tax to taxable receipts exceeds 6% because tax on fractional parts of $1 averages slightly more than 6 cents.
(b) Totals may not add due to rounding.

CHART 4

SALES TAX PERCENT CHANGE

1986-1990



(b) ALCOHOLIC BEVERAGE WHOLESALE SALES TAX

Citation: The Alcoholic Beverage Wholesale Sales Tax Act; N.J.S.A. 54:32C-1 *et seq.*

DESCRIPTION

Alcoholic Beverage Tax applies to receipts from every sale of alcoholic beverages, except draught beer sold by the barrel, by any wholesaler to any retail licensee.

HISTORY

The Alcoholic Beverage Wholesale Sales Tax Act (C. 62, P.L. 1980) became effective August 1, 1980. Rate increased to 7.3% effective March 1, 1984 (C. 531, P.L. 1983). The rate is reduced to 2.9% effective July 1, 1990, 1.5% effective July 1, 1991 and no tax on July 1, 1992 and thereafter. (C. 41, P.L. 1990).

RATE OF TAX

2.9% on taxable sales.

COLLECTIONS (Fiscal Year)

1988	$89,754,029
1989	89,185,176
1990	88,057,890

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use—89.25%; 10.75% is deposited in a special account known as the Alcoholism Education and Rehabilitation Fund.

(c) ATLANTIC CITY LUXURY SALES TAX

Citation: The Atlantic City Luxury Sales Tax Act; N.J.S.A. 40:48-8.15 *et seq.*, Sales and Use Tax Act 54:32B-24.1 *et seq.*

DESCRIPTION

The Atlantic City Luxury Sales Tax applies to the receipts from the sale of specified retail sales or sale at retail within Atlantic City.

These taxable sales include:

1. Sales of alcoholic beverages by the drink in restaurants, bars, hotels or other similar establishments;

2. Cover, minimum, entertainment or other similar charges;

3. Room rental in any hotel, inn, rooming or boarding home;

4. The hiring of any rolling chair, beach chair or cabana; and

5. Admissions to any theatre, motion picture, pier, exhibition or place of amusement.

HISTORY

The Atlantic City Luxury Sales Tax Act (C. 60, P.L. 1980) became effective July 1, 1980.

Effective July 1, 1990, the combined rate for sales subject to both N.J. Sales and Use Tax and Atlantic City Luxury Sales Tax increased from 12¢ to 13¢ (C. 40, P.L. 1990).

EXEMPTIONS

1. Sales not specified above.

2. Casual or isolated sales.

3. Sales to State of New Jersey or its political subdivisions.

4. Sales exempt under Federal law.
5. Sales by a church or nonprofit charitable association.

RATE OF TAX

The rate is 4% on sale of alcoholic beverage and 9% on other taxable sales.

The State Sales Tax rate is reduced to the extent that the city rate exceeds 7%, and the maximum combined Atlantic City rate and New Jersey rate may not exceed 13%.

COLLECTIONS (Fiscal Year)

1988	$16,174,077
1989	15,241,639
1990	18,942,211

DISPOSITION OF REVENUES

Revenues are forwarded to the Atlantic County Improvement Authority.

(d) TOBACCO PRODUCTS WHOLESALE SALES AND USE TAX

Citation: The Tobacco Products Wholesale Sales and Use Tax Act:
N.J.S.A. 54:40B-1 to 14

DESCRIPTION

The Tobacco Products Wholesale Sales and Use Tax is imposed on the receipts from every sale of tobacco products, other than cigarettes, by a distributor or a wholesaler to a retail dealer or consumer.

HISTORY

The Tobacco Products and Wholesale Sales and Use Tax is applicable to all tobacco products delivered to retail dealers or consumers on and after July 1, 1990, even if sold under a contract entered into before this date. Examples of tobacco products are: cigars; cigarillos; chewing, pipe and smoking tobaccos; tobacco substitutes; and snuff.

EXEMPTION

1. Cigarettes

RATE OF TAX

24% on the receipts from every sale of tobacco products.

DISPOSITION OF REVENUE

Revenues are deposited in the State Treasury for general State use.

SAVINGS INSTITUTION TAX

Citation: The Savings Institution Tax Act: N.J.S.A. 54:10D—1 *et seq.*

DESCRIPTION

Savings Institution Tax is applicable to every savings institution doing a financial business in New Jersey. The Act defines "Savings Institution" as any state or federally chartered building and loan association, savings and loan association or savings bank. The tax is based upon net income as of the close of the preceding tax year, but in no event less than $50 for savings institutions with assets under $1 million and no less than $250 for savings institutions with assets of $1 million or more.

HISTORY

Chapter 160, P.L. 1979 reduced the rate from 5% to 3% effective January 1, 1980.

EXCLUSIONS FROM TAX

(1) 100% of dividends of an owned and qualified subsidiary and

(2) 50% of other dividends included in taxable income for federal tax purposes.

RATE OF TAX

3% of net income.

Minimum tax is $50 for associations with assets of less than $1 million and $250 for associations with assets of $1 million or more.

PREPAYMENT

In addition to the tax due, for accounting periods ending April, 1980 and thereafter, an 80% prepayment of tax for the following year must also be made. Credit against the current year's tax liability for such prepayment is allowed.

COLLECTIONS (Fiscal Year)

1988	$23,420,233
1989	12,081,835
1990	5,230,595

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

TRANSFER INHERITANCE AND ESTATE TAX

Citation: The Transfer Inheritance Tax Act: N.J.S.A. 54:33-1 *et seq.* and The New Jersey Estate Tax Act: N.J.S.A. 54:38-1 *et seq.*

DESCRIPTION

Transfer Inheritance Tax applies to the transfer of all personal property and New Jersey real property having an aggregate value of $500.00 or more in estates of resident decedents. In estates of non-resident decedents, the tax applies to real property and tangible personal property located in the State of New Jersey.

Transfer Inheritance Tax is non-recurring at rates based upon the relationship of the ultimate beneficiaries to the decedent and the amount received by each.

The due date of the tax is the date of death. However, an interest penalty at the rate of 10% per annum applicable to any unpaid taxes does not begin to accrue until eight months after date of death.

The Estate Tax Act provides for an estate tax in addition to the inheritance tax on the estate of a resident decedent where the inheritance taxes paid to New Jersey, other states, territories or the District of Columbia are not sufficient to fully absorb the credit allowable for payment thereof under existing Federal Estate Tax statutes.

An estate may be subject to the Estate Tax even though it is exempt from Transfer Inheritance Tax.

Due to the multiplicity and complexity of laws dealing with distribution of estates, it is often difficult for the taxpayer to predetermine the exact tax liability. The Division, therefore, determines the tax liability and bills the taxpayer. However, the Division does have a program which expedites the tax proceeding and also permits self-assessment. This program, known as the L-5 program, may be used for all taxable estates which do not include;

1. A closely held corporation,

2. an Inter vivos trust,

3. a Contingency requiring compromise, or,

4. a marital deduction.

HISTORY

New Jersey first imposed an inheritance tax in 1892 at a rate of 5% on property transferred from a decedent to a beneficiary.

In 1909, legislation was enacted which formed the basis of present Transfer Inheritance Tax (54:33-1 et seq.)

In 1934, legislation was enacted which formed the basis of the Estate Tax (54:38-1 et seq.)

On February 27, 1985 an amendment to the Transfer Inheritance Tax Act (C.57, P.L. 1985) eliminated from taxation transfers from decedents to surviving spouses (retroactive to January 1, 1985) and to other Class "A" beneficiaries on a phased out basis through July 1, 1988. On July 1, 1988, other Class "A" beneficiaries became totally exempt from the tax. Class "C" beneficiaries were granted a $25,000 exemption effective on July 1, 1988.

EXEMPTIONS

(1) All transfers having an aggregate value under $500;

(2) Life Insurance proceeds paid to a named beneficiary;

(3) Charitable transfers for the use of any educational institution, church, hospital, orphan asylum, public library, etc.;

(4) Transfers for public purposes made to New Jersey or any political subdivision thereof;

(5) Federal civil service retirement benefits payable to a beneficiary other than the estate;

(6) Annuities payable to survivors of military retirees.

(7) Qualified employment annuities paid to a surviving spouse.

(8) **Transfers to a spouse:**

Date of death	Amount of exemption
January 1, 1985 and thereafter	Totally exempt
Prior to January 1, 1985	See other Class "A" beneficiaries below

Other Class "A" beneficiaries (includes a surviving spouse Thru Dec. 31, 1984.)

Date of death	Amount of exemption
March 29, 1962—June 30, 1978	$ 5,000
July 1, 1978—June 30, 1985	$ 15,000
July 1, 1985—June 30, 1986	$ 50,000
July 1, 1986—June 30, 1987	$150,000
July 1, 1987—June 30, 1988	$250,000
July 1, 1988 and thereafter	Totally exempt

Class "C" beneficiaries:

Date of death	Amount of exemption
July 1, 1988 and thereafter	$ 25,000
Prior to July 1, 1988	If less than $500, no tax, if more than $500, no exemption.

Class "D" beneficiaries:

Date of death	Amount of exemption
March 29, 1962 and thereafter	If less than $500, no tax, if more than $500, no exemption.

Classification of beneficiaries:

CLASS A	Father, mother, grandparents, wife, husband, child or children of decedent, adopted child or children, issue of any child* or legally adopted child of a decedent, mutually acknowledged child and stepchild.

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*The phrase "issue of any child" has been construed in Palmer vs. Kingsley, 27 N.J. 425, to include the legally adopted children of a child of a decedent.

CLASS B	This class eliminated by Chapter 61, Laws of 1962, effective July 1, 1963.
CLASS C	Brother or sister of decedent; wife or widow of a son of decedent, or husband or widower of a daughter.
CLASS D	Every other transferee, distributee or beneficiary.
CLASS E	State of New Jersey, municipal corporation with the State of New Jersey, or other political subdivision thereof; proceeds of life insurance transferred to trustees and beneficiaries of trust deeds or agreements; proceeds of life insurance payable to any beneficiary other than the estate of the decedent or his executor or administrator; transfers, surrender or exercise of any right to change the beneficiary of insurance; soldiers' benefits from federal government; and property passing to, for the use of or in trust for any educational institution, church, hospital, orphan asylum, public library or Bible and tract society or to, for the use of or in trust for any institution or organization organized and operated exclusively for religious, charitable, benevolent, scientific, literary or educational purposes, including any institution instructing the blind in the use of dogs as guides, no part of the net earnings of which inures to the benefit of any private stockholder or other individual or corporation provided that this exemption shall not extend to transfers of property to such educational institutions and organizations of other states, the District of Columbia, territories and foreign countries which do not grant an equal and like exemption on transfers of property for the benefit of such institutions and organizations of this state.

Current Exemptions To Beneficiaries

CLASS A	Entirely exempt
CLASS B	Eliminated
CLASS C	$25,000 to each in class
CLASS D	If less than $500.00, no tax; if $500.00, or more, no exemption.
CLASS E	Entirely exempt.

Note: This Class A exemption applies to estates of decedents dying on or after July 1, 1988. For Class "A" and Class "C" exemptions applicable to estates of decedents dying prior to July 1, 1988, see item (8) under exemptions.

RATE OF TAX

Class A Transferees

A SURVIVING SPOUSE IS ENTIRELY EXEMPT EFFECTIVE IN ESTATES OF DECEDENTS DYING ON OR AFTER JAN. 1, 1985

REMAINING CLASS A TRANSFEREES ARE ENTIRELY EXEMPT EFFECTIVE IN ESTATES OF DECEDENTS DYING ON OR AFTER JULY 1, 1988

		Rates applicable to class A transferees in estates of decedents dying prior to dates indicated above.				
		7/1/87 thru 6/30/88	7/1/86 thru 6/30/87	7/1/85 thru 6/30/86	7/1/78 thru 6/30/85	3/29/62 thru 6/30/78
First	$ 5,000	Exempt	Exempt	Exempt	Exempt	Exempt
Next	10,000	Exempt	Exempt	Exempt	Exempt	1%
Next	35,000	Exempt	Exempt	Exempt	2%	2%
Next	50,000	Exempt	Exempt	3%	3%	3%
Next	50,000	Exempt	Exempt	4%	4%	4%
Next	50,000	Exempt	5%	5%	5%	5%
Next	50,000	Exempt	6%	6%	6%	6%
Next	50,000	6%	6%	6%	6%	6%
Next	200,000	7%	7%	7%	7%	7%
Next	200,000	8%	8%	8%	8%	8%
Next	200,000	9%	9%	9%	9%	9%
Next	200,000	10%	10%	10%	10%	10%
Next	300,000	11%	11%	11%	11%	11%
Next	300,000	12%	12%	12%	12%	12%
Next	500,000	13%	13%	13%	13%	13%
Next	500,000	14%	14%	14%	14%	14%
Next	500,000	15%	15%	15%	15%	15%
Over	3,200,000	16%	16%	16%	16%	16%

Class C Transferees

		On or after 7/1/88	3/29/62 thru 6/30/88 If less than $500; no tax—If $500 or more; no exemption
First	$ 25,000	Exempt	11%
Next	1,075,000	11%	11%
Next	300,000	13%	13%
Next	300,000	14%	14%
Over	1,700,000	16%	16%

Class D Transferees

On or after 3/29/82

If less than $500; no tax If more than $500; no exemption		
First	$700,000	15%
Over	$700,000	16%

COLLECTIONS (Fiscal Year)

1988	$209,958,420
1989	204,344,684
1990	200,954,216

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

TABLE 17
MAJOR STATE TAX RATES

State	Sales	Motor Fuels	Cigarettes	Corporation Net Income	Personal Income
Alabama	4%	11¢	16.5¢	5%	*2%-5%
Alaska	None	8	29	*1-9.4	None
Arizona	5	17	15	*2.5-10.5	*2-8
Arkansas	4	13.5	21	*1-6	*1-7
California	5	9	35	9.3	*1-9.3
Colorado	3	20	20	5.5	5[1]
Connecticut	8	22	40	11.5	None
Delaware	None	16	14	8.7	*3.2-7.7
Dist. of Columbia	6	18	17	10	*6-9.5
Florida	6	4	33.9	5.5	None
Georgia	4	7.5	12	6	*1-6
Hawaii	4	19.8-27.5	40%[2]	*4.4-6.4	*2-10
Idaho	5	19	18	8	*2-8.2
Illinois	6.25	19	30	4	2.5
Indiana	5	15	15.5	3.4	3.4
Iowa	4	20	31	*6-12	*.4-9.98
Kansas	4.25	16	24	4.5	*3.65-5.15
Kentucky	5	15	3	*3-7.25	*2-6
Louisiana	4	20	16	*4-8	*2-6
Maine	5	17	31	*3.5-8.93	*2-8.5
Maryland	5	18.5	13	7	*2-5
Massachusetts	5	11	26	8.33	5, 10
Michigan	4	15	25	2.35	4.6
Minnesota	6	20	38	9.5	*6-8
Mississippi	6	18	18	*3-5	*3-5
Missouri	4.225	11	13	5	*1.5-6
Montana	None	20	18	6.75	*2-11
Nebraska	4	21.9	27	*4.75-6.65	*2-5.9

MAJOR STATE TAX RATES-Continued

State	Sales	Motor Fuels	Cigarettes	Corporation Net Income	Personal Income
Nevada	5.75	16.25	35	None	None
New Hampshire	None	16	25	8	5
New Jersey	7	10.5	40	9	*2-7
New Mexico	4.75	16.2	15	*4.8-7.6	*1.8-8.5
New York	4	8	39	9	*4-7.875
North Carolina	3	21.5	2	7	*6-7
North Dakota	5	17	30	*3-10.5	*2.67-12
Ohio	5	20	18	*5.1-8.9	*.743-6.9
Oklahoma	4.5	16	23	5	*.5-6
Oregon	None	18	28	6.6	*5-9
Pennsylvania	6	12	18	8.5	2.1
Rhode Island	7	20	37	9	22.96
South Carolina	5	16	7	5	*3-7
South Dakota	4	18	23	None	None
Tennessee	5.5	20	13	6	6
Texas	6	15	41	None	None
Utah	5	19	23	5	*2.55-7.2
Vermont	4	15	17	*5.5-8.25	25[1]
Virginia	3.5	17.5	2.5	6	*2-5.75
Washington	6.5	22	34	None	None
West Virginia	6	15.5	17	9.6	*3-6.5
Wisconsin	5	21.5	30	7.9	*4.9-6.93
Wyoming	3	9	12	None	None

*Graduate Rates.

[1] of federal taxable income

[2] of wholesale price

TABLE 18
CALENDAR OF TAX EVENTS

TAXES	Payable monthly or bi-monthly	Payable Quarterly	Payable Semi-Annually	Payable Annually	Reports Monthly
1 Alcoholic Beverage	Bimonthly By the 15th				Licenses
2 Alcoholic Beverage Wholesale Sales	Monthly by the 20th				
3 Atlantic City Luxury Sales	Monthly by the 20th				
4 Business Personal Property			Sept. 15th Feb. 15th		
5 Cigarette	Taxes are prepaid by distributors before distribution				Licenses
6 Corporation Business	Due 15th day of 4th month after close of accounting period				
7 Corporation Income	Due 15th day of 4th month after close of accounting period				
8 Financial Business				By April 15th	
9 Gross Income				By April 15th[1]	
10 Insurance Premium				By March 1st	
11 Litter Control				By March 15th	
12 Local Property		Feb., May, Aug. & Nov. 1			
13 Motor Fuels	Monthly by the 22nd				Inventories
14 Public Community Water Systems		Jan., April, July & Oct. 20			
15 Public Utility Excise (for state use)				May 1st	
16 Public Utility Franchise (for municipal use)				[2]May, Sept., & Dec.	
17 Public Utility Gross Receipts (for municipal use)				[2]May, Sept., & Dec.	
18 Railroad Franchise				June 15th	
19 Railroad Property (class II)				Dec. 1st	
20 Resource Recovery Inv.	Monthly by the 20th				
21 Sales & Use	Remittance when $100 or more	Jan., April, July & Oct. 20			
22 Sanitary Land. & Cont.	Monthly by the 20th				
23 Savings Institution	Due 3½ months after close of the companies accounting period				
24 Solid Waste Import	Monthly by the 20th				
25 Solid Waste Recycling	Monthly by the 20th				
26 Solid Waste Services	Monthly by the 20th				
27 Spill Compensation	Monthly by the 20th				

[1] Taxpayers on a fiscal year; tax is due the 15th day of the 4th month following the close of the taxpayer's fiscal year.

[2] Billed annually, payable by the State in three installments.

CALENDAR OF TAX EVENTS (Continued)

	Reports Annually	Assessment Dates	Appeals Dates	State Certification Dates	State Distribution or Apportionment Dates	Lien Attachment against Property & Assets
1						
2						
3						
4			Within Three Months	By June 1st For Banking Corporations	By July 15th For Banking Corporations	
5						
6			Within Three Months	By June 1st For Banking Corporations	By July 15th For Banking Corporations	Jan. 1st after tax is due
7			Within Three Months			
8		Dec. 31st		By Nov. 10th	By Dec. 15th	Jan. 1st after tax is due
9	By the last day of Feb.					
10	By March 1st					
11						
12		Oct. 1st	By Aug. 15th			
13			Within One Year			
14						
15	Sept. 1st	April 1st	Within 90 Days	On or Before April 1st	Before January 1st	
16	& Feb. 1st	May 1st		On or Before May 1st		
17						
18	April 1st	June 1st	1st Tues. in Sept.			
19	March 1st	Dec. 15th	3rd Monday in May		By Dec. 15	
20						
21						
22						
23			Within Three Months			Jan. 1st after tax is due
24						
25						
26						
27						

TABLE 19
STATUTE OF LIMITATIONS AND OTHER TIME LIMITS

TAX	PENALTIES AND INTEREST*	COLLECTION AND ASSESSMENT[1]	REFUNDS
1. ALCOHOLIC BEVERAGE	(1) Failure to file—N.J.S.A. 54:49-4*[2]—$100 per month, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3*[2]—5 percentage points above prime, compounded daily, N.J.S.A. 54.49-4*[2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*[2]—3 percentage points above prime, compounded daily, N.J.S.A. 54:44-1; N.J.S.A. 54:45-1	3 years to assess*[3]	1 year 54:45-6
2. BUSINESS PERSONAL PROPERTY	(1) Failure to file—N.J.S.A. 54:49-4*[2]—$100 per month, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3*[2]—5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4*[2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*[2]—3 percentage points above prime, compounded daily, N.J.S.A. 54:11A-13, 17	5 years after filing for additional assessment 54:11A-12b*[1]	2 years 54:49-14*[2]
3. CIGARETTE	(1) Failure to file—N.J.S.A. 54:94-4*[2]—$100 per month, 5% per month not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3*[2]—5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*[2]—3 percentage points above prime, compounded daily, N.J.S.A. 54:40-7	3 years to assess*[3]	2 years 54:49-14*[2]
4. CORPORATION	(1) Failure to file—N.J.S.A. 54:49-4*[2]—$100 per month, 5% per month not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3*[2]—5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3—3 percentage points above prime, compounded daily; if payment is less than 90%, 1.5% per month plus 5% penalty per month, N.J.S.A. 54:10A-19 (4) Deficiency assessment—N.J.S.A. 54:49-6, 11*[2]	(1) 5 years for assessment of additional tax 54:10A-19.1*[1] (2) 10 years where corporation franchise return duty filed 54:10A-31	2 years 54:49-14*[2] if no assessment has been made*[3]

*Penalties and interest were substantially increased by c. 177, P.L. 1975

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

RECORD RETENTION	CRIMINAL PENALTIES	APPEALS
1. 3 years (up to 2 years additional by order of the Director) 54:45-2	(1) Failure to pay at sale or delivery—crime of fourth degree[*7] N.J.S.A. 54:47-5 (2) False swearing with intent to avoid tax—crime of fourth degree[*7] N.J.S.A. 54:47-4	(1) Within 30 days after finding by the Division to the Director—54:45-5; a hearing will be granted (2) To Tax Court—Appeals from decision of Director—90 days—Rule 8:4-1(b)
2. 5 years[*3]	(1) Reckless or negligent failure to file or pay tax—disorderly person N.J.S.A. 54:52-6 (2) Providing false information to hinder audit—crime of fourth degree N.J.S.A. 54:52-7 (3) Failure to file with intent to defraud or evade—crime of third degree N.J.S.A. 54:52-8 (4) Failure to pay taxes with intent to evade—crime of third degree N.J.S.A. 54:52-9 (5) Filing or preparing false or fraudulent returns with intent to evade crime of third degree N.J.S.A. 54:52-10 (6) Maintaining or preparing false or fraudulent records with intent to evade—crime of third degree N.J.S.A. 54:52-11 (7) Failure to maintain records with intent to evade—crime of third degree N.J.S.A. 54:52-12 (8) Engaging in conduct requiring registration without registering with intent to evade—crime of the third degree N.J.S.A. 54:52-13 (9) Knowing verification of false or fraudulent statement with intent to evade—crime of fourth degree N.J.S.A. 54:52-19	Within 90 days to Tax Court—Rule 8:4-1(b)
3. 3 years 54:40A-23	(1) Forgery or counterfeiting stamps—crime of the third degree[*6] N.J.S.A. 54:40A-29 (2) Possession of counterfeit stamps—crime of the third degree[*6] N.J.S.A. 54:40-29 (3) Possession of cigarettes with counterfeit stamps—more than 2,000 packs—crime of third degree[*6] N.J.S.A. 54:40A-29 (4) Preventing or hindering investigation—$250 for each offense N.J.S.A. 54:40A-27 (5) Transporting unstamped cigarettes without proper invoices—disorderly person[*6] N.J.S.A. 54:40A-32	Within 90 days to Tax Court—Rule 8:4-1(b)[*3]
4. 5 years[*3]	(1) Reckless or negligent failure to file or pay tax—disorderly person N.J.S.A. 54:52-6 (2) Providing false information to hinder audit—crime of fourth degree N.J.S.A. 54:52-7 (3) Failure to file with intent to defraud or evade—crime of third degree N.J.S.A. 54:52-8 (4) Failure to pay taxes with intent to evade—crime of third degree N.J.S.A. 54:52-9 (5) Filing or preparing false or fraudulent returns with intent to evade crime of third degree N.J.S.A. 54:52-10 (6) Maintaining or preparing false or fraudulent records with intent to evade—crime of third degree N.J.S.A. 54:52-11 (7) Failure to maintain records with intent to evade—crime of third degree N.J.S.A. 54:52-12 (8) Engaging in conduct requiring registration without registering with intent to evade—crime of the third degree N.J.S.A. 54:52-13 (9) Knowing verification of false or fraudulent statement with intent to evade—crime of fourth degree N.J.S.A. 54:52-19	Within 90 days to Tax Court—Rule 8:4-1(b)

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Contined)

TAX	PENALTIES AND INTERESTS[*]	COLLECTION AND ASSESSMENT[*1]	REFUNDS
5. CORPORATION INCOME	(1) Failure to file—N.J.S.A. 54:49-4[*2]—$100 per month or fraction thereof, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3[*2]—5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4[*2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3[*2]—3 percentage points above prime, compounded daily, N.J.S.A. 54:10E-18	5 years to assess 54:10E-19	2 years 54:49-14[*2]
6. GROSS INCOME	(1) Failure to file—N.J.S.A. 54:49-4[*2]—$100 per month or fraction thereof, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4[*2]—5% penalty (3) Extention of time—N.J.S.A. 54:49-3[*2]—3 percentage points above prime, compounded daily (4) Additional penalties—N.J.S.A. 54A:9-6	(1) 3 years after return is filed except where return omits more than 25% of income, then 6 years. 54A:9-4	3 years after return is filed or 2 years after tax is paid whichever is later 54A:9-8a
7. INHERITANCE AND ESTATE	(1) Tax paid more than 8 months after it becomes due and payable 10%—if delay unavoidable 6%—N.J.S.A. 54:35-3 (2) Failure to testify before appraiser after service of subpoena—$200 penalty—N.J.S.A. 54:34-10	(1) Tax due is lien for 15 years 54:35-5 (2) 15 years to assess 54:35-5.1	3 years from date of final determination or payment—no refund more than 20 years after date of death of decedent 54:35-10
8. MOTOR FUELS	(1) Failure to file a report (distributor or jobber) 20% of tax—N.J.S.A. 54:39-27 (2) Failure to pay—N.J.S.A. 54:49-3[*2]—5 percentage points above prime, compounded daily, 54:49-4[*2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3[*2]—3 percentage points above prime, compounded daily, N.J.S.A. 54:39-64(b)	3 years to assess[*3]	(1) Distributors 1 year from date of payment 54:39-29 (2) Those refundable 6 months 54:39-67

[*] Penalties and interest were substantially increased by c. 177, P.L. 1975

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

RECORD RETENTION	CRIMINAL PENALTIES	APPEALS
5. 5 years[*3]	(1) Reckless or negligent failure to file or pay tax—disorderly person N.J.S.A. 54:52-6 (2) Providing false information to hinder audit—crime of fourth degree N.J.S.A. 54:52-7 (3) Failure to file with intent to defraud or evade—crime of third degree N.J.S.A. 54:52-8 (4) Failure to pay taxes with intent to evade—crime of third degree N.J.S.A. 54:52-9 (5) Filing or preparing false or fraudulent returns with intent to evade crime of third degree N.J.S.A. 54:52-10 (6) Maintaining or preparing false or fraudulent records with intent to evade—crime of third degree N.J.S.A. 54:52-11 (7) Failure to maintain records with intent to evade—crime of third degree N.J.S.A. 54:52-12 (8) Engaging in conduct requiring registration without registering with intent to evade—crime of the third degree N.J.S.A. 54:52-13 (9) Knowing verification of false or fraudulent statement with intent to evade—crime of fourth degree N.J.S.A. 54:52-19	Within 90 days to Tax Court—Rule 8:4-1(b)
6. 2 years[*3]	(1) Failure to file report or filing fraudulently—crime of the fourth degree[*7] N.J.S.A. 54A:9-15 (2) Willful failure to withhold—crime of the fourth degree[*7] N.J.S.A. 54A:9-15	(1) Within 90 days to the Director 54A:9-9(b) (2) Within 90 days to Tax Court Rule 8:4-1(b)
7. 20 years[*3]	Willful and knowing misrepresentation to appraiser—crime of the fourth degree[*7] 54:34-11	Appeal from appraisal or assessment of tax—within 90 days after making and entering same to Tax Court Rule 8:4-1(b)
8. Wholesalers and retailers records 2 years 54:39-33; daily—1 year 54:39-34 Distributors and gasoline jobbers records 1 year 54:39-25	(1) Failure to pay tax—crime of the fourth degree N.J.S.A. 54:39-64 (2) Making any false statements—crime of the fourth degree N.J.S.A. 54:39-64 (3) Concealing any material fact—crime of the fourth degree N.J.S.A. 54:39-64 (4) Obtaining fuel falsely—crime of the fourth degree[*7] N.J.S.A. 54:39-56	(1) Within 90 days to Tax Court—Rule 8:4-1(b) from docketed debts 54:39-47 (2) Within 90 days from any order or assessment of the Director 54:39-39

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

TAX	PENALTIES AND INTEREST*	COLLECTION AND ASSESSMENT[1]	REFUNDS
9. PUBLIC UTILITY FRANCHISE AND GROSS RECEIPTS	Failure to file report $100 per day 54:30A-19 and 54:30A-55; interest 1.5% per month*[3]	2 years*[3]	2 years*[3]
10. SALES AND USE	(1) Failure to file—N.J.S.A. 54:49-4*[2]—$100 per month or fraction thereof, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3*[2]—5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4*[2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*[2]—3 percentage points above prime, compounded daily, N.J.S.A. 54:32B-26	3 years*[1] 54:32B-27	2 years after payment of tax by customer 54:32B-20
11. SAVINGS INSTITUTION	(1) Failure to file—N.J.S.A. 54:49-4*[2]—$100 per month or fraction thereof, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3*[2]—5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4*[2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*[2]—3 percentage points above prime, compounded daily, N.J.S.A. 54:10D-5	5 years to assess 54:10D-16*[1]	2 years 54:49-14*[2] 54:49-16*[2]
12. SPILL COMPENSATION	(1) Failure to file—N.J.S.A. 54:49-4*[2]—$100 per month or fraction thereof, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3*[2]—5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4*[2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*[2]—3 percentage points above prime, compounded daily	NONE	2 years 54:49-14*[2] and 54:49-16*[2]

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*Penalties and interest were substantially increased by c. 177, P.L. 1975

CHAPTER IV
LEGISLATION AND COURT DECISIONS

LEGISLATION

ALCOHOLIC BEVERAGES TAX

C.41, P.L. 1990, approved on June 27, 1990, amended the Alcoholic Beverage Tax. The increases as of July 1, 1990 (through June 30, 1992) per gallon are as follows: Beer from $0.0333 to $0.10 and then increases to $0.12 a gallon on July 1, 1992; liquor from $2.80 to $4.20 and then increases to $4.40 a gallon on July 1, 1992; wine, vermouth and sparkling wine from $0.30 to $0.50 and then increases to $0.70 a gallon on July 1, 1992.

C.41, P.L. 1990, approved June 27, 1990, amended the Alcoholic Beverage Wholesale Sales Tax rates as follows: sales for July 1, 1990 through June 30, 1991 are taxed at a 2.9% rate; and sales from July 1, 1991 through June 30, 1992 will be taxed at 1.5%. Also, the tax will be completely phased out on July 1, 1992.

BUSINESS CORPORATION TAX

C.79, P.L. 1990, approved and effective July 21, 1990, eliminates certain tax deductible business expenses for violations of environmental laws, ordinances or resolutions.

CIGARETTE TAX AND CIGARETTE SURTAX

C.39, P.L. 1990, approved June 27, 1990, amended the Cigarette Tax Act to provide for the imposition of a $0.02 tax for each cigarette, effective July 1, 1990. It also repealed the Cigarette Surtax as of July 1, 1990. Licensed distributors and wholesale dealers must take a physical inventory of cigarettes on hand at the close of business prior to the date of the tax increase and must pay any additional tax for all cigarettes bearing stamps at the rate in effect prior to the tax increase.

The new law, effective July 1, 1990, increased the cost of New Jersey Cigarette Tax Stamps. The new cost will be as follows: 20 cents for 10 cigarettes, 40 cents for 20 cigarettes, 50 cents for 25 cigarettes. Effective July 1, 1990, the discount to distributors for purchases of 1,000 or more New Jersey stamps will be as follows. (Stamps will only be sold in blocks of 100 or more; no discounts will be allowed on a purchase of fewer than 1,000 stamps.)

Size of Pack	Cost of 1,000 Stamps	Discount Per 1,000 Stamps	Net Cost Per 1,000 Stamps
10 cigarettes	$200.00	$2.43	$197.57
20 cigarettes	$400.00	$4.50	$395.50
25 cigarettes	$500.00	$4.50	$495.50

FAIR AUTOMOBILE INSURANCE REFORM ACT OF 1990

C.8, P.L. 1990, approved March 12, 1990, establishes $100 annual fee for attorneys, medical doctors, doctors of osteopathy, chiropractors, podiatrists, physical therapists and auto body repair shops. The fees go to an Automobile Insurance Guaranty Fund.

GROSS INCOME TAX

C.61, P.L. 1990, approved July 12, 1990, revises personal income tax rates. The law also changes the homestead property tax rebate program. Major amendments to the Gross Income Tax Act, which became effective January 1, 1991, include: New rates (2% to 7%); two new filing statuses (head of household and surviving spouse); increase in the amount of the exemption for dependents from $1,000 to $1,500.

With respect to homestead rebates, C.61 repealed the current Homestead Rebate program and the Homestead Tax Relief Act. The new legislation provides that residents who pay property taxes on their homesteads, either directly or through rent, will receive a rebate provided their gross income does not exceed $100,000. The new law provides qualified homeowners a minimum rebate of $150 if their gross income is $70,000 or less, and $100 if their gross income is over $70,000, but does not exceed $100,000. Tenants would receive a minimum rebate of $65 if their gross income is $70,000 or less, and $35 if their gross income is over $70,000 but does not exceed $100,000. The new law allows certain claimants a maximum rebate of $500. Eligible claimants would be a homeowner or renter whose gross income is $70,000 or less and whose property tax paid, or rent constituting property tax (18% of rent due and paid), exceeds 5% of the claimant's gross income. The eligible homeowner or tenant would receive a rebate equal to the amount of property tax over 5% of gross income or $500, whichever is less.

C.219, P.L. 1989, approved December 29, 1989, provided that, retroactive to January 1, 1989, nonresidents are not subject to gross income tax on pensions and annuities derived from New Jersey sources.

C.328, P.L. 1989, approved January 12, 1990, amended the Gross Income Tax to require payors of pensions or annuities to withhold tax if requested to do so by the recipient. The new law also requires the payor to furnish an information statement to the recipient and the Division of Taxation by February 15 of the succeeding year.

C.79, P.L. 1990, approved and effective July 21, 1990, eliminates certain tax deductible business expenses for violations of environmental laws, ordinances or resolutions.

INSURANCE PREMIUMS TAX

C.315, P.L. 1989, approved and effective January 12, 1990, allows certain insurers to take advantage of a grandfather clause. The clause exempts pre-1984 licensed insurers from the requirement of including the premiums of its affiliates to determine if they qualify for a tax preference.

C.295, P.L. 1989, approved and effective on January 12, 1990, applies the premium tax to experience rated contracts of health service corporations.

LOCAL TAX AUTHORIZATION

C.9, P.L. 1990, approved April 11, 1990, extends the expiration date of the Local Tax Authorization Act to January 1, 1994, and reduces qualifying population limit.

LOCAL PROPERTY TAX

C.10, P.L. 1990, approved April 16, 1990, makes permissive the revaluation of property in any city of the second class having between 80,000 and 90,000 people.

C.16, P.L. 1990, approved and effective on May 1, 1990, changes annual State aid payment dates to July 5 for payments in lieu of taxes, business personal property tax replacement revenues and public utility tax distributions.

C.252, P.L. 1989, approved January 3, 1990, amends C.54:4-8.41 to extend the senior citizen disabled and veteran property tax exemption to resident tenants of a cooperative or mutual housing corporation.

C.207, P.L. 1989, approved and effective December 27, 1989, permits Urban Enterprise Zone municipalities to grant 5, 10 or 15 year tax abatements for certain residential property.

PETROLEUM PRODUCTS GROSS RECEIPTS TAX

C.42, P.L. 1990, approved June 27, 1990, imposes a 2-3/4% tax on the gross receipts from the sale of petroleum products in New Jersey. The tax applies to sales and deliveries made on and after July 1, 1990. The tax is imposed on all companies engaged in the refining and/or distributing of petroleum products for distribution in this State. It applies to the first sale, not for export, of the petroleum products within New Jersey. Receipts from the sale of home heating oil and propane gas used exclusively for residential heating are exempt. However, receipts from the sale of home heating oil and propane gas for commercial use are subject to tax. A company that imports pretroleum products for use in New Jersey, and which is not otherwise subject to payment of the gross receipts tax, is required to pay a use tax of 2-3/4% on the cost of the petroleum products for use or consumption within New Jersey if the cost of all such deliveries made during a quarterly period exceeds $100,000.

A credit against the tax imposed is provided to a refiner or distributor if a first purchaser of petroleum products subsequently sells them for exportation and use outside New Jersey.

SALES AND USE TAX

C.40, P.L. 1990, approved on June 27, 1990, made several amendments to the Sales and Use Tax Act. The State's sales and use tax rate was increased from 6% to 7%. The law also extended the tax to certain items and services for sales made on or after July 1, 1990. These new items, which had previously been exempt, include: Household soap and soap products; paper products; alcoholic beverages; retail sales of cigarettes sold over the counter and through vending machines; rentals, leases, licensing and interchanging of trucks, tractors, or semi-trailers; retail sales of repair or maintenance services

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

RECORD RETENTION	CRIMINAL PENALTIES	APPEALS
9. 2 years[*3]	Failure to file with intent to defraud—crime of third degree[*2] N.J.S.A. 54:52-8	Within 90 days to Tax Court—Rule 8:4-1(b)
10. 3 years 54:32B-16	Failure to file with intent to defraud—crime of third degree[*2] N.J.S.A. 54:52-8	(1) Where determination is made by Division, 30 days to appeal to the Director for a hearing 54:32B-19 (2) After Director's decision 90 days to appeal to Tax Court—Rule 8:4-1(b)
11. 5 years[*3]	(1) Reckless or negligent failure to file or pay tax—disorderly person N.J.S.A. 54:52-6 (2) Providing false information to hinder audit—crime of fourth degree N.J.S.A. 54:52-7 (3) Failure to file with intent to defraud or evade—crime of third degree N.J.S.A. 54:52-8 (4) Failure to pay taxes with intent to evade—crime of third degree N.J.S.A. 54:52-9 (5) Filing or preparing false or fraudulent returns with intent to evade crime of third degree N.J.S.A. 54:52-10 (6) Maintaining or preparing false or fraudulent records with intent to evade—crime of third degree N.J.S.A. 54:52-11 (7) Failure to maintain records with intent to evade—crime of third degree N.J.S.A. 54:52-12 (8) Engaging in conduct requiring registration without registering with intent to evade—crime of the third degree N.J.S.A. 54:52-13 (9) Knowing verification of false or fraudulent statement with intent to evade—crime of fourth degree N.J.S.A. 54:52-19	Within 90 days to Tax Court—Rule 8:4-1(b)
12. 2 years for the Director 54:50-10	(1) Reckless or negligent failure to file or pay tax—disorderly person N.J.S.A. 54:52-6 (2) Providing false information to hinder audit—crime of fourth degree N.J.S.A. 54:52-7 (3) Failure to file with intent to defraud or evade—crime of third degree N.J.S.A. 54:52-8 (4) Failure to pay taxes with intent to evade—crime of third degree N.J.S.A. 54:52-9 (5) Filing or preparing false or fraudulent returns with intent to evade crime of third degree N.J.S.A. 54:52-10 (6) Maintaining or preparing false or fraudulent records with intent to evade—crime of third degree N.J.S.A. 54:52-11 (7) Failure to maintain records with intent to evade—crime of third degree N.J.S.A. 54:52-12 (8) Engaging in conduct requiring registration without registering with intent to evade—crime of the third degree N.J.S.A. 54:52-13 (9) Knowing verification of false or fraudulent statement with intent to evade—crime of fourth degree N.J.S.A. 54:52-19	(1) Within 30 days to the Director 54:49-18 and 58:10-23.11(d) (2) Subject to rules of Tax Court and/or Superior Court

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

TAX	PENALTIES AND INTEREST[*]	COLLECTION AND ASSESSMENT[*1]	REFUNDS
13. STATE TAX UNIFORM PROCEDURE LAW	(1) Failure to file—N.J.S.A. 54:49-4—$100 per month or fraction thereof, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3[*2]—3 percentage points above prime, compounded daily	Not a taxing law	2 years 54:49-14 and 54:49-16
14. ALCOHOLIC BEVERAGE WHOLESALE SALES	(1) Failure to file—N.J.S.A. 54:49-4[*2]—$100 per month or fraction thereof, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3[*2]—5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4[*2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3[*2]—3 percentage points above prime, compounded daily, N.J.S.A. 54:32V-12, 13	3 years to assess[*3]	2 years N.J.S.A. 54:49-14[*2] and N.J.S.A. 54:49-16[*2]
15. SOLID WASTE RECYCLING	(1) Failure to file—N.J.S.A. 54:49-4—$100 per month or fraction thereof, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3—3 percentage points above prime, compounded daily	NONE	2 years 54:49-14 and 54:49-16
16. LANDFILL CLOSURE AND CONTINGENCY	(1) Failure to file—N.J.S.A. 54:49-4—$100 per month or fraction thereof, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3—3 percentage points above prime, compounded daily	NONE	2 years 54:49-14 and 54:49-16
17. PUBLIC COMMUNITY WATER SYSTEM TAX	(1) Failure to file—N.J.S.A. 54:49-4—$100 per month or fraction thereof, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3—3 percentage points above prime, compounded daily	NONE	2 years 54:49-14 and 54:49-16

[*] Penalties and interest were substantially increased by c. 177, P.L. 1975

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

RECORD RETENTION	CRIMINAL PENALTIES *	APPEALS
13. 2 years for the Director 54:50-10	(1) Reckless or negligent failure to file or pay tax—disorderly person N.J.S.A. 54:52-6 (2) Providing false information to hinder audit—crime of fourth degree N.J.S.A. 54:52-7 (3) Failure to file with intent to defraud or evade—crime of third degree N.J.S.A. 54:52-8 (4) Failure to pay taxes with intent to evade—crime of third degree N.J.S.A. 54:52-9 (5) Filing or preparing false or fraudulent returns with intent to evade crime of third degree N.J.S.A. 54:52-10 (6) Maintaining or preparing false or fraudulent records with intent to evade—crime of third degree N.J.S.A. 54:52-11 (7) Failure to maintain records with intent to evade—crime of third degree N.J.S.A. 54:52-12 (8) Engaging in conduct requiring registration without registering with intent to evade—crime of the third degree N.J.S.A. 54:52-13 (9) Knowing verification of false or fraudulent statement with intent to evade—crime of fourth degree N.J.S.A. 54:52-19	(1) Within 30 days to the Director 54:48-18*[3] (2) Subject to rules of Tax Court
14. 3 years, N.J.S.A. 54:32C-7	Failure to file report with intent to defraud or evade—crime of third degree. N.J.S.A. 54:52-8	(1) Where determination is made by Division, 30 days to appeal to the Director for a hearing N.J.S.A. 54:32C-10 (2) After Director's decision 90 days to appeal to Tax Court N.J.S.A. 54:32C-14 Rule 8:4-1(b)
15. 2 years for the Director 54:50-10	(1) Failure to file a report or filing fraudulently—crime of the fourth degree—13:1E-95e(1) (2) Knowing verification of false or fraudulent statement with intent to evade tax—crime of fourth degree N.J.S.A. 54:52-19. (3) Maintaining or preparing false or fraudulent books or records—crime of the third degree 54:52-11	(1) Within 30 days to the Director 54:49-18 and 13:1E-95c (2) Subject to rules of Tax Court and/or Superior Court
16. 2 years for the Director 54:50-10	(1) Failure to file a report or filing fraudulently—crime of the fourth degree—13:1E-104e(1) (2) Knowing verification of false or fraudulent statement with intent to evade tax—crime of fourth degree N.J.S.A. 54:52-19 (3) Maintaining or preparing false or fraudulent books or records—crime of the third degree 54:52-11 (4) Failure to deposit or misuse of escrow account funds—crime of the third degree—13:1E-109b	(1) Within 30 days of the Director 54:49-18 and 13:1E-104c (2) Subject to rules of Tax Court and/or Superior Court
17. 2 years for the Director 54:50-10	(1) Failure to file a report or filing fraudulently—crime of the fourth degree—NJSA 12A:21E-1 (2) Knowing verification of false or fraudulent statement with intent to evade tax—crime of fourth degree N.J.S.A. 54:52-19 (3) Maintaining or preparing false or fraudulent books or records—crime of the third degree 54:52-11	(1) Within 30 days to the Director 54:49-18 and 58:12A-21c (2) Subject to rules of Tax Court and/or Superior Court

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

TAX	PENALTIES AND INTEREST*	COLLECTION AND ASSESSMENT*[1]	REFUNDS
18. SOLID WASTE SERVICES TAX	(1) Failure to file—N.J.S.A. 54:49-4—$100 per month or fraction thereof, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—5 percentage points above prime, compounded daily, 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3—3 percentage points above prime, compounded daily	NONE	2 years 54:49-14 and 54:49-16
19. RESOURCE RECOVERY INVESTMENT TAX	(1) Failure to file—N.J.S.A. 54:49-4—$100 per month or fraction thereof, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*[2]—3 percentage points above prime, compounded daily	NONE	2 years 54:49-14 and 54:49-16
20. SOLID WASTE IMPORTATION TAX	(1) Failure to file—N.J.S.A. 54:49-4—$100 per month or fraction thereof, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3—3 percentage points above prime, compounded daily	NONE	2 years 54:49-14 and 54:49-16

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

RECORD OF RETENTION	CRIMINAL PENALTIES	APPEALS
18. 2 years for the Director 54:50-10	(1) Failure to file a report or filing fraudulently—crime of the fourth degree—13:1E-141c(1) (2) Knowing verification of false or fraudulent statement with intent to evade tax—crime of fourth degree N.J.S.A. 54:52-19 (3) Maintaining or preparing false or fraudulent books or records—crime of the third degree 54:52-11	(1) Within 30 days to the Director 54:49-18 and 13:1E-141a (2) Subject to rules of Tax Court and/or Superior Court
19. 2 years for the Director 54:50-10	(1) Failure to file a report or filing fraudulently—crime of the fourth degree—13:1E-141c(1) (2) Knowing verification of false or fraudulent statement with intent to evade tax—crime of fourth degree N.J.S.A. 54:52-19 (3) Maintaining or preparing false or fraudulent books or records—crime of the third degree 54:52-11	(1) Within 30 days to the Director 54:49-18 and 13:1E-141a (2) Subject to rules of Tax Court and/or Superior Court
20. 2 years for the Director 54:50-10	(1) Failure to file a report or filing fraudulently—crime of the fourth degree—13:1E-141c(1) (2) Knowing verification of false or fraudulent statement with intent to evade tax—crime of fourth degree N.J.S.A. 54:52-19 (3) Maintaining or preparing false or fraudulent books or records—crime of the third degree 54:52-11	(1) Within 30 days to the Director 54:49-18 and 13:1E-141a (2) Subject to rules of Tax Court and/or Superior Court

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*[1] Except for willfully false or fraudulent return, or no return

*[2] State Tax Uniform Procedure Law governs

*[3] Administrative Decision

*[4] From second month after tax due

*[5] Vicoa, Inc. v. Director, Division of Taxation, 166 N.J. Super. 496 (App. Div. 1979)

*[6] Crime of third degree—Sentence of imprisonment is to be fixed by the court and not to be less than three years nor to be in excess of five years. A fine is not to exceed $7,500.00.

*[7] Crime of the fourth degree—Sentence of imprisonment is to be fixed by the court and not to be in excess of eighteen months. A fine is not to exceed $7,500.00.

*[8] Disorderly person—Sentence of imprisonment is to be fixed by the court and not to be in excess of six months. A fine is not to exceed $1,000.00.

*[9] See P.L. 1979, c.367—Crime of the fourth degree—Sentence of imprisonment is to be fixed by the court and not to be in excess of eighteen months. A fine is not to exceed $5,000.00.

for trucks, tractors trailers or semi-trailers; purchase, rentals, leases of all commercial motor vehicles over 18,000 lbs. or operated under a certificate or permit issued by the ICC (and repair and replacement parts for such vehicles); janitorial services, whether performed on a regular contractual basis or not; advertising space in a telecommunications user or provider directory or index distributed in New Jersey; certain telecommunications services charged to a service address in this State, regardless of where the services are billed or paid. Under the new sales tax legislation, certain transitional rules apply for taxable sales that began before July 1, 1990 and are completed after July 1, 1990.

With respect to certified vendors in an urban enterprise zone, they are required to charge sales tax at 3.5% on all sales qualified for the 50% reduced sales tax rate made on or after July 1, 1990. If property purchased prior to July 1, 1990 is delivered on or after July 1, 1990, the sale is subject to tax at the 3.5% rate. The qualified business purchase exemption from sales tax will not apply to telecommunications services. In addition, as of July 1, 1990, sales of cigarettes and all alcoholic beverages are not eligible for the 50% reduced sales tax rate.

For Atlantic City vendors, under P.L. 1990, C.40, the combined rate for sales subject to both New Jersey Sales and Use Tax and Atlantic City Luxury Sales Tax has been raised from 12% to 13%, effective July 1, 1990. Sales that are subject to both taxes continue to be subject to the Atlantic City Luxury Sales Tax at 9%. However, these sales are now subject to New Jersey Sales and Use Tax at the new rate of 4%. Sales subject only to the New Jersey sales and use tax are taxable at the new rate of 7%. Sales of alcoholic beverages by the drink in Atlantic City are taxable at the combined rate of 10% (3% Atlantic City Luxury Sales Tax and 7% Sales and Use Tax). Sales of packaged goods are subject to sales and use tax at the rate of 7%.

C.350, P.L. 1989, approved January 16, 1990, extends use tax to property manufactured, processed or assembled by the user, even if not offered for sale by the user in the regular course of business, when used as such or incorporated into a structure, building or real property. The new law also amends the transition section of the Sales and Use Tax Act to allow lessors who renew certain leases to elect to base the amount of tax either on the purchase price or the sum of lease payments.

SOLID WASTE TRANSFER TAX

C.54, P.L. 1990, approved July 3, 1990, amends the Solid Waste Management Act to require that economic benefits due municipalities hosting transfer stations be paid not less frequently than quarterly.

SPILL COMPENSATION TAX

C.78, P.L. 1990, approved and effective on July 21, 1990, increased the tax on transfers of hazardous substances as follows: 1.) On petroleum and petroleum products, from $0.0125 to $0.0150 per barrel transferred; 2.) On chemical hazardous substances, from the greater of $0.0125 per barrel or 1% of fair market value, to the greater of $0.0150 per barrel or 1% of fair market value plus $0.0025 per barrel transferred; 3.) On hazardous substances which are or contain precious metals, from $0.0125 to $0.0150 per barrel of the hazardous substance transferred. P.L. 1990, c.78, also increases the 1986 cap year base by an additional $0.0025 per barrel, beginning with the 1990 calendar year.

TOBACCO PRODUCTS WHOLESALE SALES AND USE TAX

C.39, P.L. 1990, approved on June 27, 1990, imposed a new tax on tobacco products on July 1, 1990. The Tobacco Products Wholesale Sales and Use Tax is imposed at the rate of 24% on the receipts from every sale of tobacco products, other than cigarettes, by a distributor or a wholesaler to a retail dealer or consumer. Examples of tobacco products are: cigars, cigarillos, chewing tobacco, pipe tobacco, smoking tobacco, tobacco substitutes, and snuff. Distributors and wholesalers who also sell tobacco products at retail or otherwise use the tobacco products must pay a compensating use tax of 24% on the wholesale sales price of the products.

COURT DECISIONS

BUSINESS PERSONAL PROPERTY TAX

Gas Transmission Pipeline Constituted A Structure And All Personal Property Affixed To It And Functionally Essential For Operation Is Real Property And Not Subject To Business Personal Property Tax—Texas Eastern Transmission Corp. v. Dept. of Treasury, Div. of Taxation, No. 07-14-1022-2-88BPM (June 1990).

Taxpayer contested a deficiency assessment of business personal property tax (BPPT) for the years 1981 to 1985.

The property in question consists of compressors, regulators, gauges, piping, tanks, controls, instrumentations and cooling, electrical, compression and lubrication systems used for compressing and moving gas and metering and regulating the gas. The issue was whether or not the property was real property, which is not subject to the BPP Tax. The Director of the Division argued that the property was personal property because it was not functionally essential to support the habitability of any structures, nor were they structures within the meaning of the applicable BPPT regulations and statutes.

The Tax Court held that all property permanently affixed to the main pipeline or used in connection with it for the purpose of containing gas and compressing and moving it through the pipelines and measuring, metering, regulating and storing gas (valves, pipes, gauges, regulators, compressors, cooling systems, electrical systems, compressed air systems, lubricating oil systems, supervising controls and instrumentation) was a part of the real property. The Court explained that even if the subject property were to be regarded as machinery, apparatus or equipment, it was not only ordinarily permanently affixed but was also functionally essential to the structure. To the extent that the Director had relied on a definition of "structure" found at **N.J.A.C.** 18:12-10.1, the Court held that this definition was too restrictive. Accordingly, the Court ruled that the definition is limited to general purpose property and, that for special purpose property, "structure" has a broader meaning. Along the same lines, the Court found that the Director's definition of "functionally essential" is limited to general purpose property, and for special purpose property the word "purpose" must be substituted for the word "habitability" in order to carry out the intent of the Legislature. Thus, the definition of "functionally essential" must be read together with the definition of "structure" so that for special purpose property, "functionally essential" means supporting, sheltering, containing or enclosing persons or property which are functionally essential for such special purpose.

The Court then explained that if the property is special purpose property, as in the subject case, the operation of the structure and the operation of the business conducted therein merge. That which would be regarded as machinery, apparatus or equipment and not taxed as real property if contained in a general purpose property is taxed as real property when affixed to special purpose property, because it is functionally essential to the "special purpose." Thus, items such as gauges and electrical control systems that would be regarded as personal property when used in the operation of the machinery, apparatus or equipment are to be taxed as real property when functionally essential to the purpose of special purpose property.

The Court held that the pipeline in this case was special purpose property which constitutes a structure, and all personal property affixed to the structure and functionally essential for its operation is to be taxed as real property. Then the Court directed the parties to use those guidelines to determine which items are real property and later submit any arguable items to the Court for further determination.

CORPORATION BUSINESS TAX

For Multinational Corporation, It Was Proper To Include Capital Gain From Certain Stock Sales And Interest From Investing The Proceeds From The Sales, In The Company's Unitary Business Tax Base—Bendix Corp. v. Taxation Div. Director, 10 N.J. Tax 46 (1988).

In this case, Bendix Corporation (Bendix) appealed a Tax Court decision, which had affirmed a corporation business tax assessment. The Appellate Division of the Superior Court affirmed the Tax Court decision. The assessment resulted from the addition, by the Division of Taxation, of three items of income to Bendix's income for its fiscal year ended September 30, 1981. Bendix claimed that these three items of income could not be constitutionally included in the income tax measure of its corporation business tax liability. These three items were: (a) capital gain of approximately $211.5 million realized on Bendix's sale of its 20.6% stock interest in Asarco, Inc. (Asarco); (b) capital gain of approximately $41.9 million realized on Bendix's sale of stock in its wholly-owned subsidiary, United Geophysical Corporation (UGC); and (c) interest of approximately $3.4 million earned on the proceeds of the sale of Bendix's interests in Asarco and UGC.

The issue was whether the State of New Jersey could include, in the income base of Bendix, capital gain income realized by Bendix on the sale of its interests in Asarco and UGC, and the interest income earned from the investment of the capital gains. In affirming the Tax Court's holding that it was proper to include the capital gains and interest in Bendix's tax base, the Appellate Division Court emphasized the holding company nature of Bendix. The Court observed that by 1981, Bendix was committed to a corporate strategy of international diversified growth. The Court relied upon Bendix documents and acquisition history that demonstrated that the Company acquired other companies' stocks to achieve diversification. The stock was bought and sold for corporate strategy reasons and as stepping stones to other acquisitions and not just for capacity to generate income. The assessments were affirmed.

Loan From "Great-Grandparent" Holding Company Not Required To Be Included In Indebted Company's Net Worth Tax Base—Centex Homes v. Dir., Div. of Taxation, 241 N.J. Super. 16 (App. Div., May 1990)

This Appellate Division case was an appeal from the decision of the Tax Court in **Centex Homes of New Jersey v. Taxation Div. Director,** 10 N.J. Tax 473 (1989). The Appellate Division of the Superior Court affirmed for substantially the reasons expressed in the Tax Court decision.

Centex Homes of New Jersey, Inc., is a Nevada corporation involved in home construction in New Jersey since 1970. All of Centex N.J.'s stock is owned by Centex Homes (CH), whose stock is owned by Centex International. The stock of Centex International in turn is owned by Centex Corporation (CC), which is the "great-grandparent" of Centex N.J. Centex Corporation (the "great-grandparent") had loaned money to Centex N.J. In its corporation business tax returns for tax years 1979 and 1980, Centex N.J. failed to include its indebtedness to CC as part of its net worth tax base. The Division of Taxation assessed a deficiency for those years based on the failure to include the indebtedness.

The main issue was whether the indebtedness fit the criteria of **N.J.S.A.** 54:10A-4(e). That section provides, in pertinent part, "Indebtedness . . . shall include . . . all indebtedness owing to any stockholder or shareholder . . . own(ing) 10% or more of the aggregate outstanding shares of the taxpayer's capital stock of all classes." More specifically, then, the issue was whether CC could be considered a "holder" of Centex N.J.'s stock.

The Division of Taxation had followed **N.J.A.C.** 18:7-4.5(f). That regulation, which is for determining the degree of stock ownership of a corporate creditor, requires aggregation of all the capital stock shares held by the parent, subsidiary or affiliate corporations of the corporate creditor. Under this view, the indebtedness of Centex N.J. to its great-grandparent CC would be indebtedness owing directly to a shareholder. The Division had also asserted that the loans from CC should be included in net worth because they were actually contributions to capital, even though characterized as loans. The Tax Court decision, affirmed by the Appellate Division of the Superior Court, had held that: (1) CC was not a stockholder of Centex N.J. within the meaning of the statute and (2) the loans were not a contribution to capital.

Subsidiary Was Part Of Taxpayer's Unitary Business; Capital Gain And Interest Realized On Sale Of Stock In Subsidiary Was Includable In Income—International Paper Co. v. Taxation Division Director, Tax Court of New Jersey, Docket No. 07-14-1378-86CB (April 26, 1990).

International Paper Company ("IP") appealed the Director's denial of refund claims. IP contended that two items of income were not properly includable in adjusted entire net income because the income was not earned as part of IP's unitary business. The first item of income was the capital gain and interest realized by IP on the sale of stock in its foreign subsidiary Canadian International Paper company ("CIP"). The second item of income at issue was capital gain income realized by IP on the sale of stock in C.R. Bard, Inc. ("Bard").

The Court found that CIP was clearly part of the unitary business of IP. CIP was a 100% owned subsidiary and part of a functionally integrated enterprise. IP had control over CIP's board of directors and its capital expenditures, and former officers of IP were officers of CIP. There was a substantial flow of business between IP and CIP, and economies of scale were created through distribution and transportation agreements making it possible for both companies to compete in broader markets more efficiently. CIP was not a passive investment.

On the second issue, however, the Court agreed with the taxpayer that IP and Bard were not part of a unitary enterprise. The Court rejected the Director's argument that under **Silent Hoist & Crane Co., Inc. v. Taxation Div. Dir.**, 100 N.J. 1 (1985), the use of Bard shares as security for IP debentures made the Bard shares more than a passive investment. IP's investment in Bard was not part of its unitary business because IP and Bard were not unitary and the investment in Bard was passive. The Court found no evidence of centralization of management, functional integration or economies of scale. IP had acquired the Bard shares incidental to its purchase of another company.

Finally, the Court rejected IP's argument that the allocation factor was inflated because the denominators of the three fractions did not include CIP payroll, property and receipts. IP failed to prove that the allocation was out of all proportion to the business transacted in New Jersey.

Where Taxpayer Made Payment Of An "Arbitrary Assessment," And Later Filed For A Partial Refund, Statutes Of Limitations For Appealing Determinations Of The Director Applied, Not The Statute Of Limitations For Applying For Refunds—Peoples Express v. Taxation Div. Dir., 10 N.J. Tax 417 (Tax Ct., April 1989).

Peoples Express Company, Inc., (Peoples) challenged the denial of five tax refund claims. The pertinent facts were as follows. Peoples had timely filed corporation business tax returns for tax years 1978 to 1982. Pursuant to an audit in 1984, the Division of Taxation asked Peoples for additional information. In April of 1984, when Peoples had failed to respond to the request, the Division made an "arbitrary" (estimated) assessment pursuant to **N.J.S.A.** 54:49-5. In July of the same year, Peoples submitted payment but neither protested to the Director nor appealed to the Tax Court.

However, in February of 1986 (eighteen months later), Peoples filed five refund claims with the Division with respect to the 1978 to 1982 tax years. Then, in February of 1987, Peoples finally supplied the information that had been requested over three years before. With the additional information, the Division of Taxation redetermined Peoples' 1978 to 1982 tax liability. Although Peoples had, by paying the assessment, overpaid by almost $40,000, the Division of Taxation refused to refund the overpayment. This was because Peoples had neither timely protested the assessment under **N.J.S.A.** 54:49-18, nor timely appealed to the Tax Court under **N.J.S.A.** 54:10A-19.2. The Division's interpretation of the statutes was that those two avenues of review, not the statute on claiming refunds, apply to payment after assessment by the Division.

Peoples filed suit in the Tax Court challenging the denial of the refund claims. Peoples made three main arguments: (1) the assessment was not a "final determination" that had to be appealed to the Tax Court within 90 days; (2) the "arbitrary" assessment was invalid and thus could not be deemed a "final determination"; and (3) the refund claims were timely filed and valid because the payment of an assessment is a "payment" within **N.J.S.A.** 54:49-14, which allows taxpayers to file claims of refund within two years of payment.

The Court rejected the arguments and dismissed the appeal, finding it was not filed within the statute of limitations. With respect to the issue of whether the assessment was the "final determination," the Court explained that initially the assessment was a preliminary or proposed assessment. This is because **N.J.S.A.** 54:49-18 gives the taxpayer the right to protest a "finding or assessment" if a protest and request for hearing are made within 30 days. If a hearing is requested, the assessment becomes a "final determination" at the end of the hearing process. If no hearing is requested, however, then the original assessment is deemed the final determination. The taxpayer has 90 days from the date of either type of "final determination" to appeal to the Tax Court under **N.J.S.A.** 54:10A-19.2.

Applying those requirements, Peoples' appeal had to be dismissed because it was not filed within 90 days of the final determination. The Court also held that it made no difference that the taxpayer was not informed of the details of its rights of review and appeal: Peoples is assumed to have knowledge of the law.

Peoples' second line of argument was that the arbitrary assessment had been improper. Under **N.J.S.A.** 54:49-5, arbitrary assessment is authorized where the taxpayer fails to make any "report." Peoples argued that "report" referred to "return" and the arbitrary assessment was inapplicable because Peoples had not failed to file a return. However, the Court disagreed and found it was proper to make an arbitrary assessment for Peoples' failure to supply the requested information. The Court also held that the disparity between the arbitrary assessment and the final liability was not grounds for invalidating the assessment. The disparity issue could have been timely addressed by supplying the requested information or by requesting a review, neither of which was done.

For its last argument, the taxpayer attempted to substitute the two-year claim for refund period (**N.J.S.A.** 54:49-14) for the 90-day period of appeal for determinations under **N.J.S.A.** 54:10A-19.2, claiming that the arbitrary assessment was not a final determination. The Court rejected this view, relying on the case **Vicoa, Inc. v. Director, Division of Taxation,** 166 N.J. Super. 496, 400 A.2d 105 (App. Div. 1979). Under **Vicoa,** the two-year refund claim statute applies only where there has not been a "determination." Thus, it applies in the context of "self-assessment" where the taxpayer has made payment voluntarily and according to its own calculations. The payment here, however, was due to the Director's determination. Accordingly, the refund statute was inapplicable. The Court held that Peoples' suit must be dismissed because it was filed outside the statute of limitations for appealing the Director's determinations.

Safe Harbor Lease Property Not Includible In Property Fraction—Reuben H. Donnelly Corporation v. New Jersey Department of Treasury, Division of Taxation, Tax Court of New Jersey, Docket No. 07-14-0737-89CB; Decided August 17, 1990.

Plaintiff taxpayer, Reuben H. Donnelly Corporation, was the owner of machinery and equipment which it leased to other corporations in safe harbor lease transactions under section 168(f)(8) of the Internal Revenue Code. The taxpayer appealed the Director's determination to exclude the taxpayer's "safe harbor leased" property from its property fraction for purposes of the corporation business tax ("CBT") for tax years 1983 and 1984. The taxpayer argued that amendments to the CBT Act in 1982 indicated a legislative intent to include such property in the property fraction. The taxpayer pointed out that the 1982 amendment to **N.J.S.A.** 54:10A-6A mandated that the provisions with respect to depreciation in **N.J.S.A.** 54:10A-4(k)(2)(F) be taken into account for purposes of the property fraction. **N.J.S.A.** 54:10A-4(k)(2)(F) as amended has two parts, (F)(i) which excludes from income accelerated depreciation, and (F)(ii) which excludes all safe harbor lease deductions. The taxpayer argued that the purpose of the amendment to **N.J.S.A.** 54:10A-6A was to prevent a reduction in the value of property by the amount of both ACRS depreciation and depreciation for safe harbor leased property, and that the legislature must therefore have intended to include safe harbor leased property in the property fraction.

But the Court agreed with the Director's argument that the amendments demonstrated a legislative intent to nullify all effects of a safe harbor lease transaction for CBT purposes. The Court found that the reference in **N.J.S.A.** 54:10A-6A to "depreciation" in **N.J.S.A.** 54:10A-4(k)(2)(F) relates only to subsection (F)(i) since that is the only subsection that speaks specifically of depreciation. The use of the word "deduction" in (F)(ii) means all deductions, other than depreciation, that are associated with safe harbor leasing transactions.

The Court also rejected the taxpayer's argument that the Director's interpretation constituted administrative rule making in that it changed prior policy reflected in **N.J.A.C.** 18:7-8.1 and was therefore invalid for failure to comply with the Administrative Procedure Act. The Court found that the Director's apparent change in position was dictated by the 1982 CBT amendments, that **N.J.A.C.** 18:7-8.1 was not a definitional regulation with regard to the property fraction, and that the Director's interpretation was plainly inferable from the 1982 amendments. It was therefore unnecessary for the Director to adopt a regulation.

"Holders" In N.J.S.A. 54:10A-4(d)(5) and 54:10A-4(k)(2)(E) Means Actual Record Holders Of The Taxpayer's Stock—Troster Singer Corp. v. Dir., Div. of Taxation, No. A-96-89T3 (Super. Ct., App. Div., May 1990).

The judgment of the Tax Court was affirmed substantially for the reasons expressed by Judge Hopkins in his letter opinion dated July 12, 1989. The Appellate Division construed the word "holders," as it appears in **N.J.S.A.** 54:10A-4(d)(5) and **N.J.S.A.** 54:10A-4(k)(2)(E), as meaning the actual record holders of the taxpayer's stock, even when such record holders are wholly owned subsidiaries of the controlling grandparent business entity.

GROSS INCOME TAX

Taxpayers Taking Credit For Tax Paid To Another Jurisdiction Are Allowed To Choose Property Tax Deduction Instead Of Limited Property Tax "Refund"; "Personal" Losses Cannot Be Offset Against Gains—Baldwin v. Taxation Div. Director, 10 N.J. Tax 273 (Tax Ct. Nov. 1988), aff'd per curiam, 237 N.J. Super. 327 (Jan. 1990).

Robert and Carol Baldwin appealed from the Director's denial of a claim for refund. Two separate issues were involved. One was whether the Baldwins, who took a credit for taxes paid to New York, were allowed a homestead deduction under **N.J.S.A.** 54A:3A-3 (section 3). The second issue was whether the taxpayers were allowed to offset a gain from the sale of their home against a personal loss sustained on the sale of a lawn tractor.

The Court first addressed the property tax deduction issue. The Baldwins, having earned a large portion of their income in New York, took a credit for taxes paid to New York. Because they took that credit, the Director of the Division of Taxation determined that, under **N.J.S.A.** 54A:3A-7 (section 7) the Baldwins could not also take the section 3 deduction for property taxes. Section provides, "Any . . . resident of this State . . . who is claimed a credit for income taxes paid to other states . . . shall be entitled to claim a homestead tax refund as provided in section 8 . . .;" the Director interpreted this wording to mean that those taking the credit for another state's taxes are limited to taking only the section 8 refund. Under section 8, taxpayers are limited to a $65.00 maximum credit.

The taxpayers, on the other hand, asserted they could take either the section 8 homestead credit ($65.00 maximum) or the section 3 deduction for actual property tax paid. The Baldwins argued that the relevant sections nowhere specifically prohibit them from taking the section 3 deduction and, therefore, they should be allowed to take it. The Court agreed. The Court reasoned that if the legislature were going to discriminate between classes of taxpayers, it would have done so expressly.

The second issue involved the interpretation of **N.J.S.A.** 54A:5-1c, which defines the category of income pertaining to income from disposition of property. Section 54A:5-1c provides, in pertinent part, "Net gains or net income, less net losses . . . as determined in accordance with the method of accounting allowed for federal income tax purposes." During 1985, the taxpayers sold a lawn tractor at an alleged loss of $1,097, which they used to offset a gain on the sale of their house. The Baldwins, similar to their argument on the property tax issue, asserted the offset was permissable because nothing specific in the statute prohibited the offset. The Division of Taxation, however, argued that the offset would be contrary to the statutory language of: "in accordance with the method of accounting allowed for federal income tax purposes." For federal income tax purposes, section 165(c) of the Internal Revenue Code prohibits the offset because the loss would be categorized as a "personal loss."

The Court agreed with the Division of Taxation's argument and held that the lawnmower loss could not be offset against the house-sale gain. The Court reasoned that the statutory wording was adopted so that federal tax concepts could be used to avoid the tax loopholes and complexities of allowing a multitude of personal losses to be recognized. The Director's denial of the property tax deduction was reversed but the denial of the loss offset was affirmed.

Elderly Married Couple Filing Jointly Are Not Entitled To Retirement Income Exclusion When Their Joint Income From Wages, Businesses and Partnerships Exceeds $3,000—Bouvier v. Director, No. 17-07-0070-89-GIS (Tax Ct., June 1990)

This case involved the interpretation of **N.J.S.A.** 54A:6-15.a, which grants "the other retirement income exclusion." The exclusion is for persons age 62 or older; this criterion was met by both taxpayers for the years concerned. The issue was whether they were disqualified by a criterion limiting the exclusion to a person who received no income in excess of $3,000 in the wage, business and partnership categories. The taxpayers were married and filed jointly. They argued they should be eligible for the other retirement income exclusion based on one of them, Mrs. Bouvier, meeting the $3,000 limitation. The Tax Court rejected their arguments by dismissing the appeal and granting the Division of Taxation's motion for summary judgment.

Trust Is Not Exempt From Tax Unless Operated Exclusively For Charitable Purposes; And Capital Gain Income That Is Added To Trust Principal And That Is Held For Noncharitable Beneficiaries Is Taxable In Full—Burke v. Director, Div. of Taxation, No. 07-18-1618-89-GI (Tax Court, February 1990).

This is a gross income tax case in which plaintiffs contested a final determination by the Director of the Division of Taxation that a trust known as the "John Seward Johnson 1963 Charitable Trust" (the trust) is not a "charitable trust" within the meaning of the New Jersey Gross Income Tax Act, **N.J.S.A.** 54A:1-1 et seq., and is, therefore, subject to tax for capital gain income realized by the trust.

The plaintiffs are the trustees of a trust holding Johnson & Johnson stock. In accordance with the second paragraph of the trust instrument, the trust is directed to pay its entire annual net income to educational, religious or charitable organizations. These payments are to continue until either June 30, 2014 or the death of the last to survive of the settlor's six named children and 11 named grandchildren, whichever is earlier. Under the terms of the trust, the trust principal may not be distributed until the termination of the charitable interests, and the trustees, under certain conditions, may sell trust property, with the proceeds of the sale being added to, and held as, principal. The trust has distributed over $10 million to charitable interests and approximately $26 million will be paid in the future.

After an audit, the Division of Taxation concluded that the only income of the trust subject to gross income tax was the capital gain income realized by the trust from sales of stock in several different tax years. Plaintiffs paid the tax and promptly filed refund claims, which were denied. After further denial upon a hearing, plaintiffs filed this appeal with the Tax Court. Plaintiffs first contended that the trust is a "charitable trust" exempt from taxation under the Act. Next, in the alternative, plaintiffs maintained there should be an allocation based on the relative benefits to be derived from the income by both the charitable interests and noncharitable interests.

Thus, the first issue centered on the interpretation of **N.J.S.A.** 54A:2-1 (section 2-1), which imposes a tax "on the New Jersey gross income . . . of every . . . trust **(other than a charitable trust** [)] . . ." (Emphasis added.)

Since section 2-1 exempts all income received by "charitable trusts," the plaintiffs argued that the trust involved was a charitable trust as meant by that section. The Director's position was that only a trust operated **exclusively** for religious, charitable, scientific, literary or educational purposes is an exempt charitable trust.

The Tax Court agreed with the Division of Taxation's position. The Court explained that there was no evidence that the legislature intended to exempt noncharitable interests from the impact of the Gross Income Tax Act; the plaintiffs failed to meet their burden to establish that the trust fitted clearly within the exemption provision. Then the Court rejected the plaintiffs' argument that a portion of the capital gain income should be disregarded due to the loss in income attributable to the sale of shares of stocks in the trust. The Court held that it could not allocate a portion of the gain to be nontaxable, because authority to do so is not in the Gross Income Tax Act. Also, the Court noted the trust required that capital gains be allocated to "principal" (which is not distributed to the charities). The determination of the Division of Taxation was affirmed.

Because Adequate State Court Remedies Exist, Federal Courts Lack Jurisdiction In Case Concerning New York State's Income Tax On Nonresidents—Hardwick v. Cuomo, No. 89-5288 and 89-5556 (3rd Cir., Dec. 1989), affirming No. 89-0965 (D.N.J., April 1989).

This U.S. Court of Appeals case was an appeal, by New Jersey legislators and taxpayers, of a U.S. District Court dismissal of a complaint and denial of a motion for preliminary injunction. The case concerns New York's taxation of "commuters" (nonresidents) under the New York Tax Reform and Reduction Act of 1987.

Before analyzing the issues, the Court of Appeals described The Reform and Reduction Act, N.Y. Tax Law §601 (McKinney 1987). Under the Act, which reduced the marginal progressive tax rates, the New York personal income tax for both residents and nonresidents is determined by initially computing the taxpayers' income derived from New York and non-New York sources. After applying the allowable deductions, exemptions and credits, the tax rate is applied to their resultant taxable income. Then the calculated tax is multiplied by a fraction in which the numerator is the taxpayer's New York source income and the denominator is the taxpayer's federal adjusted gross income, to determine the tax due. Thus, if the New York source income is, for example, only 50%, the nonresident taxpayer should pay a tax of one-half of what a similarly situated New York taxpayer would pay.

In addition, New York assessed a tax with a maximum rate of three and two percent, respectively, on residents and nonresidents with New York adjusted gross income of $100,000 or more, if they had unearned interest and dividend income. N.Y. Tax Law §601(d)(1) (McKinney 1987). An adjustment was made for nonresident taxpayers by multiplying this additional tax base by the same fraction (New York source income over federal adjusted gross income) used to adjust the nonresidents' overall income tax.

As a result of the 1987 Act, New York State will now calculate a nonresident's tax on the taxpayer's total income, including income from non-New York sources. Thus, the same rates will yield more taxes from the same income than would be generated under a system not considering out-of-state income.

The Court of Appeals opinion primarily addressed the question of whether the District Court had jurisdiction in the filed case. A federal act, the Tax Injunction Act of 1937, was at issue.

The Tax Injunction Act, 28 U.S.C. sk1341, provides: "The district courts shall not enjoin, suspend or restrain the assessment, levy or collection of any tax under State law where a plain, speedy and efficient remedy may be had in the courts of such State."

The taxpayers contended that even if they persuaded the New York courts that the Reform and Reduction Act was unconstitutional, they would be unlikely to obtain refunds of taxes already paid. They also contended that the New York procedures available to them were too burdensome, a class action was not available and, even if they were successful in a New York trial court, the appellate courts might stay the trial court judgment if New York appealed. In the New Jersey party's view, these circumstances established that New York does not provide a plain, speedy and efficient remedy.

Both the Court of Appeals and the District Court rejected these arguments. The Court of Appeals stated, "There is no doubt but that New York has broad provisions for remedies to taxpayers challenging taxes." Cir. Opinion, at page 18. The Court of Appeals stressed that it is procedural rights, not substantive rights, that must be afforded in the state courts. The Court found that the procedural rights were sufficient and therefore, the Tax Injunction Act prevented the District Court from having jurisdiction in this matter. Accordingly, the Court of Appeals affirmed the District Court orders to dismiss the case and to deny the requested preliminary injunction.

Taxpayer Maintaining A Separate Office, Employing Others And Working Full-Time In Securities Trading Was A Self-Employed Person On The Facts Of This Case—Marrinan v. Director, Division of Taxation, No. 07-12-0365-87GI (Tax Ct., Sept. 1989).

The basic issue in this gross income tax case was whether the taxpayer, Mr. Marrinan, was in the trade or business of being a securities trader for tax year 1984. If so, he would be entitled to deduct certain operating expenses and losses. On audit, the Tax Division had denied the deductions.

Taxpayer's undisputed testimony was that he engaged in approximately 4,600 securities trades, having a total value of $97,000,000 during 1984. He consummated 15 to 20 transactions a day. For his activities, he maintained a shared office in New York City and employed two people. His office was equipped with phones and computer terminals. He had a few different trade names. He made the purchase and sale decisions and kept detailed records.

The Tax Court found that the taxpayer was self-employed and the activities constituted a business within the meaning of the Gross Income Tax Act. The Court explained that factors such as the separate office, full-time hours, the listings with brokerage firms and the skill involved showed that the trading was pursued as a full-time activity for the production of a livelihood. The Director's assessment was overturned.

Lump Sum Distribution From Employer-Contributed "Profit Sharing Plan" Is New Jersey Source Income, Including The Gain And Income Derived From the Plan Contributions—McDonald v. Director, Division of Taxation, No. 13-31-1309-87 GI (Tax Ct., Sept. 1989).

The McDonalds appealed an assessment of $226,941, plus penalties and interest, for 1985 New Jersey gross income tax. The Division of Taxation based the assessment on the taxpayers being New Jersey residents and owing tax primarily on a $6,460,999 payment from Mr. McDonald's company profit sharing plan. In the alternative, the Division of Taxation claimed that a similar amount of tax would be due based on the payment being New Jersey source income to nonresidents.

The McDonalds claimed that they were nonresidents and the income was not from New Jersey sources. In asserting that the payment from the plan was not New Jersey source, the taxpayers primarily argued that the payment must be broken down into components, which would yield largely non-New Jersey source income. This is because the component parts would be not only compensation for services but also income and gain on plan investments; the latter would be income derived from intangible property, which would not be "New Jersey source income."

The Court held, first, that the taxpayers were not New Jersey residents. This holding was based on such factors as owning a home in Florida, voting there, registering a car there and preparing to file for a homestead rebate there while failing to file for a homestead rebate in New Jersey. Next, the Court held that the 1985 payments from McDonald's employer, which primarily consisted of the profit-sharing plan, were New Jersey source income within the meaning of the Gross Income Tax Act.

The facts were as follows. Starting from approximately the date the plan was established (December 1953), Mr. McDonald had worked out of the New Jersey offices of the company, National Telephone Directory Corporation. All contributions to the trust were made by the corporation. In reviewing the plan, the Court emphasized that a profit sharing plan is primarily a plan of deferred compensation. The plan has a business and employee-incentive purpose. The Court found that the plan was a unit used by the employer to compensate for services rendered. Accordingly, the Court found that the compensation consists not only of the employer's contributions, but also the gains that the contributions realize.

The Court explained that, under the statute defining New Jersey source income, not only does the profit-sharing plan payment meet the criteria of "for the rendition of personal services performed in this State," but also it meets the criteria of "[i]n connection with a[n] . . . occupation carried on in this State . . ." **N.J.S.A.** 54A:5-8(2). The latter criteria was ignored under the taxpayer's argument. The Division's tax assessment was affirmed.

Employer Contributions To Simplified Employee Pension Plans Are Includable As Gross Income, Notwithstanding Taxpayer's Claim That It Was Not Actually Or Constructively Received Because It Was Subject To A Ten Percent Penalty For Early Withdrawal—Mutch v. New Jersey Div. of Taxation, 11 N.J. Tax 87 (App. Div., Feb. 1989).

This is an appeal of the Tax Court decision **Mutch v. Taxation Division,** 9 N.J. Tax 612 (1988). The Mutches had challenged a gross income tax deficiency assessment. They had been assessed because Mr. Mutch had refused to report, as income, the amounts his employer had contributed to a Simplified Employee Pension—Individual Retirement Account. The taxpayers had argued that the amounts were not actually or constructively received because they could have withdrawn the money from the account only by paying a 10 percent penalty. The Tax Court had rejected this argument and agreed with the view of the Division of Taxation, which was that the amounts were income when contributed. The Appellate Division of the Superior Court affirmed for substantially the reasons given in the Tax court opinion.

Taxpayers Who Merely Manage Their Own Investments Cannot "Net" Loan Interest Expense Against Income Derived From Investing The Borrowed Funds, Packer v. Director, No. 20-12-0984-88-GIS (Tax Ct., Sept. 1989).

Taxpayers, Mr. & Mrs. Packer, derived income in the years 1983 to 1985 by borrowing money at a low interest rate and purchasing certificates of deposit (C.D.'s) that bore interest at a higher rate.

Their only source of income for 1983 was the interest. In 1984 and 1985, they had both interest and dividend income. The taxpayers had deducted the loan interest, which deduction was denied by the Division of Taxation. After paying an adjusted assessment, the taxpayers filed a claim for refund. The denial of the refund was appealed to the Tax Court.

In support of their claim for refund, the Packers argued that their investment activity constituted "the operation of a business, profession, or other activity" within the meaning of **N.J.S.A.** 54A:5-1b. That category of income is taxed on a net basis, after the allowance of expenses. The taxpayers argued, in the alternative, that the loan interest was in interest "loss" within the meaning of **N.J.S.A.** 54A:5-2. That section allows losses to be netted against income in the same category.

The Court rejected both arguments. First, the Court explained that, under both state and federal cases, merely managing one's own investments is not engaging in a trade or business. Concerning the trade or business category of income, the Court also explained that the language "other activity" should be construed narrowly and in conjunction with the words "business" and "profession" that are in the same phrase. Accordingly, the Court held that the taxpayer's investment activity was not within the "business, profession or other activity" category of income.

On the issue of whether the loan interest was a nettable "loss," the Court held that it was not a loss within the meaning of **N.J.S.A.** 54A:5-2. The Court explained that some categories of income, such as the interest income category, are determined only on a "gross" basis; allowing the loan interest expense to be netted against the CD interest would convert the interest income category to one with a "net" basis, which would be contrary to the statutory intent.

Taxpayer Was Ineligible For Amnesty Relief When He Filed A Delinquent Return With Payment Of Tax But Failed To Include Payment of Interest— Savron v. Dir., Div. of Taxation, No. 09-01-1925-89-GIS (Tax Court, May 1990).

Plaintiff-taxpayer appealed a determination of the Director, Division of Taxation, which denied him the benefit of the amnesty provisions of **N.J.S.A.** 54:53-16 and regulations promulgated thereunder. The Director's position was that taxpayer failed to comply with the requirements of the act and regulations and was thus precluded from enjoying its ameliorative provisions.

The Court found that a taxpayer could avail himself of the amnesty provisions by the filing of a delinquent return and the payment of a part of the tax shown to be due thereon, together with interest, at any time during the amnesty period. Nevertheless, the Court agreed with the Director's alternative argument that, even if the delinquent 1983 return and partial payment constituted a timely application for tax amnesty, the Director's refusal to permit such relief should be upheld when a taxpayer failed to fully comply with the statutory provisions. In this respect, the taxpayer had failed to make any payment of interest with the return. However, the amnesty statute required payment of interest with the tax payment. The Tax Court explained that, to be entitled to the relief provisions, the taxpayer was required to follow the procedure detailed, which he had not done.

To The Extent Receivership Held Embezzled Funds And Proceeds Of Such, Clients' Security Fund Had Superior Claim on Such Funds Because It Was In The Position Of People Whose Money Had Been Embezzled— Tr. of Clients' Sec. Fund v. Miller, 243 N.J. Super. 75 (Ch. Div., Aug. 1989).

Receiver for Charles F. Miller, who was disbarred for embezzling clients' funds, filed for instructions on how to distribute the assets of the receivership. A copy of the summary of the account was sent to the New Jersey Division of Taxation. In response, the Division sent to the receiver a copy of a certificate of debt (the certificate) for unpaid gross income taxes, dated January 31, 1984, for the years 1976, and 1978 through 1981. The certificate had been filed with the court and docketed as a judgment. The Division claimed the certificate was a lien on all of Miller's property and the state was entitled to preference in the distribution of Miller's assets. The Clients' Security Fund of the Bar of the State of New Jersey (CSF) claimed it was entitled to the assets. CSF urged that, to the extent the receiver is holding proceeds of properties which Miller acquired by use of embezzled funds, such proceeds are not Miller's property.

The Court agreed with CSF. The Court explained that the embezzler is under a duty to repay the embezzled funds and tax liens do not attach to such funds. The Court held that, since CSF stands in the position of the persons whose funds were embezzled, it is entitled to any receivership funds allocable to the embezzled funds. CSF also argued that the Division of Taxation's claim should be ignored because it was entered in violation of a court order dated September 21, 1982, which prohibited the attainment of judgments without leave of court. This argument, however, was rejected. The Court held that the Division's action in obtaining the certificate of debt was valid.

For Basis For Determining Gain Or Loss On Sale Of S Corporation Stock, Shareholder Is Not Required To Lower Basis For Losses "Passed Thru" For Federal Tax But Not "Passed Thru" For Gross Income Tax—Walsh v. State, Department of Treasury, 240 N.J. Super. 42 (App. Div., Apr. 1990)

This was an appeal of a Tax Court decision reported at 10 N.J. Tax 447 (Tax Court, 1989.) The Division of Taxation had assessed taxpayers for failure to pay enough gross income tax on gain from the sale of their Subchapter S corporation stock. The point of dispute was that the Division of Taxation, under **N.J.S.A.** 54A:5-1(c), required the taxpayers to use the federal adjusted basis, even though that basis had been lowered by losses that the taxpayers did not take for the New Jersey gross income tax. (Under the New Jersey gross income tax, the corporate losses had not been "passed through" to the taxpayers because the gross income tax treats S Corporations like non-S corporations.)

Holding against the [illegible] Division, the Tax Court had relied on a statutory provision requiring that gains be determined in accordance with the method of accounting allowed for federal income tax purposes. The Tax Court had agreed with the taxpayers' view that strict adherence to the federal adjusted basis would result in taxing the return of capital, and that this would be contrary to legislative intent. The Tax Court had declined ruling on the taxpayers' constitutional or tax-benefit arguments. The Superior Court affirmed for substantially the reasons stated in the Tax Court decision.

LOCAL PROPERTY TAX

Court Rules Mandated That Request For Reconsideration Of County Board Judgment Must Be Filed Within 20 Days After Judgment—Alpine Borough v. Gilbert, 10 N.J. Tax 537 (Tax Court, Aug. 1989)

Defendant (taxpayer) moved to dismiss Alpine's appeal of a judgment of the Bergen County Board of Taxation, which affirmed a 1988 assessment of property. The original assessment had been appealed to the county board by Alpine, which requested that the assessment be increased. A hearing was held on September 16, 1988. By a judgment dated October 12, 1988, the county board affirmed the assessment.

After receipt of the county board judgment, Alpine's attorney, on November 8, 1988, wrote to the county board requesting that it reconsider the October 12, 1988 judgment. On December 15, 1988, the board directed that the judgment would not be revised. Alpine filed this appeal with the Tax Court on December 27, 1988.

Mr. Gilbert, the taxpayer, argued that the appeal should be dismissed because the court rules require filing the appeal within 45 days of the county board judgment. Alpine, on the other hand, sought to apply an appellate rule (R.2:4-3(e)) that would not have counted the days between the November 8 letter requesting reconsideration and the December 15th date that the request for reconsideration was denied.

The Tax Court, however, rejected Alpine's arguments. The Court found that rule R.2:4-3(e) was not applicable. This was because Tax Court rule 8:10 required Alpine's letter requesting reconsideration to be filed within 20 days after entry of the judgment. Since the judgment was dated October 12, 1988, and the letter requesting reconsideration was dated November 2, 1988 (and was received November 3, 1988), the request for reconsideration was untimely. The request being ineffective, the 45 day period for appealing to the Tax Court was not extended. Thus, the appeal filed with the Tax Court was also untimely. The Tax Court dismissed the appeal accordingly.

City Must Comply With Statutory Deadlines Stated In Added Assessment Procedure Law In Order To Impose An Added Assessment—American Hydro v. Clifton City, 239 N.J. Super. 130 (App. Div., Jan. 1989), **aff'g** 9 N.J. Tax 259 (Tax Ct., 1987).

Clifton City brought this case to appeal a Tax Court decision that ruled that the failure to timely file an added assessment list precluded an added assessment for the year in question, except through the omitted assessment procedure. The Superior Court, Appellate Division, affirmed the Tax Court ruling.

Beginning in 1985, American Hydro made certain improvements to its dam and plant, which were completed in April 1986. On November 12, 1986, the assessor filed an added assessment list with the Passaic County Board of taxation. The list included an added assessment of $1,185,600 for American's improvements. The County Tax Board certified Clifton's added assessment list on November 14, 1986. A bill for the additional tax was received on December 11, 1986.

The Appellate Division found that Clifton's attempt to assess American's improvements violated three statutory time frames. The assessor's added assessment list is to be filed in duplicate with the county board of taxation on October 1 of the tax year. **N.J.S.A.** 54:4-63.5. The statute requires the county board to examine the list, make any necessary revisions or corrections and deliver a certified copy of the duplicate to the municipality's tax collector on or before October 10 of the tax year. Ibid. The tax collector is required to prepare, complete and deliver tax bills to the taxpayer based on the added assessment "at least one week before November first." **N.J.S.A.** 54:4-63.7. Thus, the statutes create a 30-day window of opportunity to begin and to perfect the added assessment.

The tax bill was received eleven days after the December 1 deadline for filing an appeal from the added assessment. **N.J.S.A.** 54:4-63.11. Anticipating this anomaly, the county board had asked the Division of Taxation for an extension of the time for the taxpayer to appeal. The Division granted the extension to December 31, 1986. In a letter dated February 17, 1987, American filed a request for additional time to appeal to the county board, which was denied. On February 17, 1987, American filed a complaint with the Tax Court. The Tax Court ruled that the added assessment was invalid because Clifton had violated the added assessment statute.

Resolution of the substantive issue depended on an interpretation of **N.J.S.A.** 54:4-58 (hereinafter §58). That statute, in pertinent part, provides:

> No tax, [or] assessment . . . shall be set aside or reversed . . . for any . . . illegality in assessing, laying or levying any such tax [or] assessment . . . if the person against whom or the property upon which it is assessed or laid is, in fact, liable to taxation [or] assessment . . .

Clifton and the Attorney General contended that §58 is to be applied literally, thereby rescuing the added assessment at issue, despite Clifton's violation of the statutory scheme.

The appellate court rejected that view. The Appellate Division concluded that the omitted assessment procedure should have been used to correct Clifton's failure to timely implement the added assessment statute. Section 58 was not applicable. Accordingly, the Tax Court decision was affirmed.

Hydroelectric Generating Equipment Is Real Property Because It Is Ordinarily Intended To Be Permanently Affixed To The Property—Hydro Power Partners v. Clifton, 11 N.J. Tax 12 (Tax Ct., Feb. 1990)

This local property tax case involved an omitted assessment for 1986 and the regular assessment for 1987. The principal issue was the taxable status of certain machinery and equipment utilized in hydroelectric power generation. The other issues were the timeliness of the omitted assessment and the true value of the property involved.

The Tax Court first discussed the omitted assessment issue. By letter dated September 29, 1987, the assessor stated that the omitted assessment was under consideration. The list of omitted assessments was not filed with the Passaic county board until October 28, 1987, which was almost four weeks after the statutory deadline. The same statute requires the county board to examine, revise and correct the omitted assessment list and return a certified duplicate thereof to the tax collector by October 10. This was not done until November 4, 1987; and the landowner did not receive a bill from the collector until November 16, 1987.

The Tax Court found that none of the statutory requirements on omitted assessment procedures were met. Clifton had argued the noncompliance with deadlines should be disregarded for three reasons: (1) they had computer problems; (2) American Hydro Power Partners (American) had not been prejudiced, since it had still been able to file its County Board appeal by the deadline and (3) American could reasonably have anticipated the assessment because of prior litigation concerning the property. The Court rejected those arguments and held that, on these facts, the failure to observe the deadlines invalidated the 1986 omitted assessment.

The next issue was whether certain hydroelectric generation equipment was real property. The equipment consists of such things as conduits, pipes, valves, reducing elbows, turbines, tubes, a trash rack, and related electrical equipment. All of these items are attached to each other and/or to concrete foundation pads, by flanges and bolts. The equipment was specifically designed to be easily removable and, in fact, had been removed in the past. However, the Court held that, statutorily, the equipment was real property because it was of a type that was ordinarily intended to be permanently annexed to the property.

On the issue of valuation of the property, the Court rejected American's income approach and generally relied on the valuation provided by Clifton's expert. Clifton's expert recognized that the hydroelectric power plant was special-purpose property and he accordingly relied solely upon the cost approach in valuing the improvements. His cost estimate was predicated upon the recently incurred actual costs of those improvements; his land value estimate was supported by five comparable sales of vacant land. Thus, although the omitted assessment was invalidated, Clifton's 1987 assessment was upheld.

Urban Renewal Law And Tax Abatement Law Require Execution Of Appropriate Agreement As A Precondition For Receiving Tax Abatement—B.P.U.M. Dev. & Urb. Renewal v. Camden, 11 N.J. Tax 95 (Super. Ct., App. Div., May 1989)

Substantially for the reasons expressed in the Tax Court opinion reported at 9 N.J. Tax 490 (1988), the Appellate Division concluded that Judge Lario correctly held (1) that both the Urban Renewal Law (N.J.S.A. 40:55C-40 et seq.) and the Tax Abatement Law (N.J.S.A. 54:4-3.95 et seq.) require "the acceptance and execution of appropriate agreements as a precondition for an eligible project to receive tax abatement" and (2) that "there exists no equitable reason to waive the statutory prerequisites." **B.P.U.M. Dev. & Urb. Renewal v. Camden,** 9 N.J. Tax at 502-503, 507.

The Tax Court judgement was accordingly affirmed.

Valuation Must Be Based On Use Existing On Assessment Date Where That Use Is Reasonably Foreseeable To Continue, And There Is No Evidence That A Former Use Is Likely To Resume—Chevron U.S.A. v. City of Perth Amboy, 237 N.J. Super. 280 (App. Div., Dec. 1989), affirming, 10 N.J. Tax 114 (Tax Ct., 1988).

In this case, the City of Perth Amboy appealed a Tax Court decision that overturned the City's 1984 and 1985 property tax assessment for a Chevron asphalt plant. The Tax Court had rejected the City's assessments for two reasons. First, the Court found that Chevron's market data, which relied heavily on five sales of nearby properties, was more persuasive than Perth Amboy's market data. Perth Amboy had relied on twelve sales of properties, only five of which were located in Perth Amboy, and had neglected to consider the five nearby properties relied upon by Chevron.

Second, the Tax Court rejected the City's valuation of the improvements. The City had valued the improvements based on the Chevron plant being used as an oil refinery (which is not the current use). The Tax Court agreed with Chevron's valuation, which relied upon a "highest and best use" of producing asphalt, rather than refining oil.

The City of Perth Amboy's appeal to the Appellate Division was rejected. The Superior Court, Appellate Division, stated they were affirming for the reasons set forth in the Tax Court decision.

Property Must Actually Be Used For Moral and Mental Improvement For Building To Continue To Qualify For Benefits Of Tax Exemption. Due Process Requires That Tax Assessor Comply With Notice Requirements So That Property Owner Could Be Given Opportunity To Contest Omitted Assessment And Reinstatement Of Property To Tax Rolls—City of Camden v. Camden Masonic Ass'n, 11 N.J. Tax 89 (Sup. Ct., App. Div., Feb. 1989).

This was an appeal of the Tax Court decision **City of Camden v. Camden Masonic Ass'n,** 9 N.J. Tax 331 (1987). The facts were that the tax assessor calculated from subject building's vandalized condition that it was not being used and could not be used within the immediate future and that the property probably had not been used on the assessment dates for the past two years for purposes for which an exemption had previously been granted. Tax assessor then assessed property regularly without tax exemption and instituted proceedings to impose omitted assessments for those years. The Tax Court had found that the failure of the assessor to comply with the notice requirements of the alternate method for omitted assessments and with due process requirements that the property owner be given chance to contest omitted assessments rendered the assessments invalid. The Tax Court had explained that the requirements of due process are not met unless the opportunity to be heard is afforded the taxpayer at some point in the proceedings before the tax becomes irrevocably final. The Appellate Division of the Superior Court affirmed the Tax Court decision for substantially the same reasons.

For Landlocked Property, On The Facts Presented, Assessment Based On Implied Easement Of Necessity May Be Proper—Double MK Farm v. Frelinghuysen Tp., 11 N.J. Tax 6 (Tax Ct., Jan. 1990).

Taxpayer contested 1988 real property tax assessments, as reduced by the Warren County Board of Taxation, on three parcels of vacant land in the Township of Frelinghuysen. Two lots are contiguous. The other is in the immediate vicinity but not contiguous. On the October 1, 1987 assessing date, all three parcels were landlocked, having no access to an existing public road. The road nearest to these parcels is approximately one-half mile away. All three parcels have irregular topography with some steep slopes. Title was acquired by the current owner, a partnership, as a result of the purchase and foreclosure of tax sale certificates.

Testimony of one of the owners had indicated that attempts to purchase a right-of-way to the property from adjoining land owners had been unsuccessful. He had also testified that if access could be obtained, development of the subject property would be limited because substantial areas of the property have steep slopes.

Taxpayer's contention that the assessment, as reduced by the Warren County Board of Taxation, should be further reduced was based on the assumption that the property has no use because it has no access. However, the Court found it was not necessary to value the property as landlocked, because the assessor could reasonably have anticipated that the taxpayer had a right to an easement by necessity across adjoining lands. As plaintiff in this action, the taxpayer had the burden of proof, which had not been met. The Court noted that there was neither evidence of the actual size of the area with steep slopes nor evidence of the extent to which residential development would be inhibited thereby. The judgments of the Warren County Board of Taxation were affirmed.

For Challenge Of Added Assessment, Court Could Not Make A Determination Without Evidence Of Proper Land Valuation—Foreign Trade Zone v. Mount Olive Tp., 242 N.J. Super. 170 (App. Div., June 1990).

There was an appeal from the determination of the Tax Court dismissing plaintiff's complaint challenging an added assessment based on new improvements. The complaint was prosecuted by the occupant of a recent addition, which was a warehouse and distribution building on nine acres of land contained in a much larger lot owned by Foreign Trade. The opinion of the Tax Court is reported at 10 N.J. Tax 330 (1989). The taxpayer contended, as it did in the Tax Court, that it has a right to contest only the value of the improvements and could limit its expert's appraisal to the building value and the land upon which it rests, the so-called "footprint" of the building. But the record indicated the assessors had erroneously assumed that the parcel was approximately four acres. Thus, according to him, the rest of the parcel (i.e. some 49 acres) was "inadvertently" not assessed.

The Appellate Division rejected taxpayer's argument that in the absence of proof of land value, it was permissible to presume that the land assessment was correct and to bring it up to 100% by dividing the land assessment into the equalization ratio. The Appellate Division agreed with the Tax Court's determination that the applicable added assessment statute, **N.J.S.A.** 54:4-63.3, requires the valuation of the entire parcel of real property, not just the building or other structures added. The Appellate Division explained that the taxpayer could have introduced additional expert testimony as to the value of the entire parcel, but instead chose to rely upon the "presumptive correctness" of the assessment. The assessment of the parcel was patently "inadequate." The parties in this case failed to appreciate that in order to establish the proper added assessment for the parcel, the Tax Court needed reliable evidence of the value of the entire parcel with all improvements included. It was through Foreign Trade's action that the judge was unable to determine the parcel's value.

The Appellate Division also held this is not an instance of either discriminatory assessment or spot assessment. The Appellate Division explained that the Tax Court judge did not reach those issues in his decision. The Appellate Division affirmed substantially for the reasons stated in the Tax Court opinion.

A Change In Assessment Was Proper Where The Change Was Occasioned By Conversion To Condos, The Assessment Was Based On Purchase Prices Adjusted To The Common Level Ratio Of The Division Of Taxation, And That Ratio And The Valuation Were Not Contested—Fourmost v. Parsippany-Troy Hills Tp., 11 N.J. Tax 57 (Tax Court, March 1990).

These cases involved a shopping center converted from single ownership to condominium ownership in July of 1986. Thirteen of the sixteen condominium owners contested their 1988 real property tax assessments. For tax year 1987 the assessor, as required by **N.J.S.A.** 46:8B-19, had assessed each condominium unit separately. When the assessor had established the 1987 assessments, the sales of the units had apparently not been reported to him, and he therefore allocated the 1986 assessment of $1,584,200 among the 16 units as the 1987 assessments. By October 1, 1987 the assessor apparently had sufficient information from the sales of the condominium units to establish assessments for the year 1988 based on his estimate of the value of these units. The ratio of the 1988 assessments to their respective sales prices ranged from 53.76% to 65%, while the Division of Taxation's common level range of assessment for Parsippany-Troy Hills was 64.77% for the average ratio.

Taxpayers contended that the 1988 assessments, which aggregate $2,691,000, must be set aside and each assessment reduced to its 1987 assessment, based on **West Milford v. Van Decker,** 235 N.J. Super. 1, 561 A.2d 607 (App. Div. 1989), certif. granted 118 N.J. 221, 570 A.2d 976 (1989). Taxpayers argued that the tax assessor increased the assessments based on the sales of the subject units without a complete municipal-wide revaluation or reassessment, that this is a discriminatory action by the assessor and that

Van Decker dictates that the assessments be returned to their 1987 figures.

The Court, however, found that this case was distinguishable from **Van Decker.** This case involves commercial property which had been converted to condominium ownership. There was no proof that there were other strip-shopping centers in the taxing district in condominium ownership. There was no proof that these taxpayers had been treated differently from others in the taxing district or that the subject assessments were out of line with others in the taxing district. The assessments were affirmed.

Market Approach To Valuation Was Proper Despite Comparable Sales Being Different And Rejecting Land Valuation Based On Sales Price 3½ Years Earlier Was Also Proper—Glenpoint Assoc. v. Tp. of Teaneck, 241 N.J. Super. 37 (App. Div., Feb. 1990).

These were consolidated appeals of Tax Court decisions involving 1981 and 1982 property tax assessments by the Township of Teaneck. The Tax Court had found that the contract price urged by Glenpoint's expert was not probative of the true value of the land because the contract had been executed 3½ years before the assessing date. With respect to the property improvements valued for the 1982 assessment, the Tax Court had ruled that the profit earned by Glenpoint as its own general contractor, in the amount of 10% of actual costs, should be added to the direct costs. The Appellate Division ruled that there was no merit to Glenpoint's argument that the Tax Court did not justify or explain how it arrived at the determined true value.

Glenpoint had also argued that the comparables relied upon by the Tax Court were in fact not comparable because of various differences, including size, topography, location, off-site development, zoning restriction, and tax rate. The Appellate Division explained that, in the market approach to valuation, differences between a comparable property and the subject property are dealt with by adjustments which recognize the differences. The Appellate Division affirmed the Tax Court, which had found the comparables similar in physical characteristics, location, and time of sale, and which had recognized the differences by adjusting the value down by $20,000 per acre. Further, the Appellate Division ruled that the differences between the comparables and the subject property were not great enough to require rejection of the market approach to valuation.

Glenpoint also contended that the Tax Court had erred in applying the Chapter 123 ratios to the subject property where appellant had presented competent and uncontroverted testimony by its expert, Dr. Cohen, that application of the Chapter 123 ratios was "egregious." Glenpoint contended that the Tax Court should have applied Cohen's unweighted and unclassified ratios. The Township responded that Glenpoint's argument was an attack on the methodology adopted by the legislature and approved by the courts, which balances the desires of taxpayers for fairness on the one hand and the need for stability in assessments on the other. The Appellate Division ruled that the differences in the ratios for the two years in issue were not virtually confiscatory, which is what is required to apply ratios other than the Chapter 123 ratios. Explaining that the taxpayer's right to relief should be determined in accordance with Chapter 123 in all but the most extreme circumstances, the Appellate Division held that this was not such a circumstance. The Tax Court decision was affirmed.

"Lease" From An Educational Institute To Profit-Making Corporation, Which Allowed For Termination By The Corporation If It Could Not Obtain

Approvals For Construction Of An Office Building, Did Not Cause "Leased" Property To Lose Its Exempt Status—Hoboken v. Stevens Inst. Trust, 11 N.J. Tax 70 (Tax Ct., 1990).

This is a local property tax exemption case involving land of the Trustees of Stevens Institute, an educational institution. The issue was whether certain agreements between the Institute and 777 Sinatra Drive Corporation (the Corporation) resulted in a loss of exemption from property tax. The agreement was referred to as a lease and used leasing terms. The "leased" property included a "physical plant building," which would continue to be used by the Institute until a new one was completed by the Corporation. The Corporation intended to use the land and the planned physical plant building in connection with a proposed office building. The agreement provided that the Corporation could terminate the lease if the Corporation failed to obtain Town approvals to build the plant and office buildings; if terminated, the Institute would refund $500,000 of the "prepaid Fixed Rent" amount of $600,000. The Tax Court concluded that the agreement was the equivalent of an option to lease. Thus, the agreement was not a lease to a profit-making corporation within the meaning of **N.J.S.A.** 54:4-3.6, which requires that buildings leased to profit-making corporations be subject to property tax. The Court held that the Institute's property continued to retain its tax exempt status.

County Authority's Exemption From Property Tax Is Not Effective Upon Acquiring The Property—Hudson Cty. Imp. Auth. v. Kearny, 10 N.J. Tax 589 (Tax Ct., Oct. 1989)

The Hudson County Improvement Authority (HCIA) acquired properties in Kearny to carry out certain solid waste management functions. The properties were acquired on May 25, June 2 and June 26 of 1988. HCIA, which was created by the Hudson County Board of Chosen Freeholders, is exempt from property tax, and the issue in this case centered on when the exemption became effective. Kearny argued that the exemption was not effective until 1989, while HCIA argued the exemption was effective upon acquisition.

In analyzing this case, the Tax Court pointed out that municipalities base their budgets on the tax ratables in existence as of the assessment date (October 1 of the pre-tax year). The Court mentioned that county budgets also could be affected by a mid-year exemption of property. Reviewing the statute authorizing HCIA, the Court emphasized that the sections on tax exemption did not require exemption to be effective upon acquisition. The Tax Court held that the property tax exemption was not effective upon acquisition. Kearny's denial of exemption during 1988 was affirmed, and the appeal was dismissed.

With Respect To A Motion To Apply The Freeze Act, Filing Twenty Months After The Final Judgment Concerning An Assessment Did Not Constitute Laches—Jack Nissim & Sons v. Bordentown Tp., 10 N.J. Tax 464 (Tax Ct., May 1989).

This case involves a motion by Jack Nissim & Sons, Inc. (Nissim) to apply the Freeze Act, **N.J.S.A.** 54:51A-8. The motion is to freeze the 1986 assessment on its property to the assessment entered by the Tax Court pertaining to a 1985 tax year assessment. Under the final judgment in that case, the 1985 assessed valuation had been reduced by close to $200,000. In accordance with that judgment, the taxpayer had received a partial tax refund with respect to the 1985 tax paid.

The problem was that the 1985 tax year judgment was not entered until

April of 1987, which was after the 1986 tax had been assessed and paid based on the invalidated 1985 assessment. When Nissim requested a partial refund with respect to the 1986 tax year, the request was denied. Accordingly, Nissim filed this suit to obtain the refund.

The Township argued that Nissim should be estopped from receiving the refund because it would be a hardship to refund the amount when 20 months had passed since the April 1987 judgment. In response, the Court explained that, although the taxpayer was required to take some kind of action to obtain the requested relief, there was no statute of limitations concerning when action had to be taken. The Court further explained that, without a statute of limitations, the Court had to determine whether the facts justify imposing the doctrine of laches. Laches involves a delay for a length of time which, unexplained and unexcused, is unreasonable and prejudicial to the other party.

The Court held that laches did not apply to the facts here. First, the length of time was not unduly long nor unreasonable. More importantly, concerning prejudice to the township, the Court found that it should have anticipated a possible assessment reduction and should have budgeted for 1986 and 1987 accordingly. Concluding that the township failed to establish the element of hardship, the Court granted the motion for the application for the Freeze Act.

Resting Or Rehabilitating Race Horses Is Not An Agricultural Use As Required For Farmland Assessment—Miele v. Jackson Tp., 11 N.J. Tax 97 (Super. Ct., App. Div., July 1989)

This case is an appeal of a Tax Court decision that affirmed a denial of farmland assessment for part of the Mieles' property but that reversed a rollback of farmland assessment for the other part of their property. On appeal to the Appellate Division, the taxpayer argued that the trial judge committed legal error when he found that resting or rehabilitating race horses between races or if they are injured is not an agricultural use for which farmland assessment can be granted. The Appellate Division rejected the taxpayer's argument and affirmed for substantially the reasons stated in the Tax Court opinion.

Affordable Housing Deed Restriction, Which Limited Subsequent Sales To A Price Determined By Using Initial Purchase Price Plus Consumer Price Index Increases, Must Be Taken Into Account For Value Assessment—Prowitz v. Ridgefield Park Village, 237 N.J. Super. 435 (App Div., 1989), rev'g 10 N.J. Tax 103 (Tax Ct., 1988) and **Dunleavy v. Ridgefield Park Village,** ibid.

The issue raised in these consolidated appeals was whether the local real property assessment of an "official" affordable housing unit must take into account a deed restriction which limits its resale value to its initial purchase price plus consumer price index increases. The Tax Court had concluded that such a deed restriction had no assessment significance. The Superior Court, Appellate Division reversed.

The underlying facts are recited in the Tax Court's opinion reported at 10 N.J. Tax 103 (1988).

The taxpayers had purchased condominium units from the Housing Development Corporation of Bergen County (HDC). A purchaser who met certain criteria and purchased a HDC condominium, like the taxpayers here involved, would be subject to resale restrictions contained in the master deed. The primary restriction at issue was: if the owners wanted to sell the condominium, they would have to sell at or below a price computed by using the owner's purchase price and adjusting for any change in the consumer price index.

Ridgefield Park Village underwent a general reevaluation for tax year 1986. As part of that undertaking, it determined that the affordable housing units should be assessed on the basis of fair market value, without consideration of the deed restrictions on resale. This resulted in the condominiums having an assessed value that was about $40,000 more than the allowable selling price. Accordingly, the taxpayers had contended that the restriction on resale must be considered in determining the assessment value.

The Tax Court had rejected that argument. The Tax Court explained that, although HDC retained certain rights through the deed restrictions, it is a basic principle in New Jersey that the independent holding of a separate legal interest in taxable property does not affect the method of valuing and assessing the total property.

The appellate division disagreed with the Tax Court's decision. The appellate court distinguished an encumbrance on land from an encumbrance on title, which is usually only of temporary duration. Burdens on the land ordinarily must be taken into account in assessing value. The appellate division also deemed the restriction here analogous to value-depreciating government regulation.

The appellate division found that the resale restriction must be considered in fixing the assessment. The full and fair value of the units was substantially affected by their maximum resale price under the deed restriction, and there was no reason in law for denying that this was relevant for assessment purposes.

The Tax Court decision was reversed, and the case was remanded to the Tax Court to fix the value by taking the deed restrictions into account.

Taxing District Failed To Establish Change In Value To Prevent Application Of Freeze Act; Taxpayers Had Right To Seek "Freeze" For Some Properties While Seeking Reduction In Valuation For Others—2nd Roc-Jersey Assocs. v. Morristown, 11 N.J. Tax 45 (Tax Ct., Feb. 1990)

Taxpayers moved for application of the Freeze Act, **N.J.S.A.** 54:51-8, to judgments entered by the Tax Court for the year 1987 on three upper-level parcels of the Headquarters Plaza in Morristown, Lots 1.04, 1.05 and 1.06 in Block 4901. The motions on Lots 1.04 and 1.05 seek application of the Freeze Act for 1988, and the motion on the other lot seeks Freeze Act application for the years 1988 and 1989.

In an earlier lawsuit, taxpayers filed complaints contesting the 1987 assessments on the five upper-level parcels of the project, on August 14, 1987. On September 19, 1987, the developer and the taxing district settled, agreeing to amend the 1979 tax abatement agreement to include the upper-level parcels, effective for tax year 1988. The 1987 settlement agreement is silent concerning the application of the Freeze Act for 1988 or 1989.

In 1987, a November 1979 tax abatement agreement between Morristown and the developers of the Headquarters Plaza project was amended to grant tax exemption to five upper-level parcels in exchange for payments of $1,500,000 per year in lieu of taxes. The amendment was challenged by Morris Township. As part of its challenge, Morris Township successfully contested the tax exemption granted the five parcels for 1988.

In July 1989, taxpayers moved for application of the Freeze Act to the 1988 assessments on Lots 1.04 and 1.05 and to the 1988 and 1989 assessments on Lots 1.06, 1.07 and 1.08. No Freeze Act motions were made for Lots 1.01 and 1.03. Taxing district opposed the motions on the ground that application of the Freeze Act would be inconsistent with the 1987 settlement and also because it alleged that there had been a change in the value of Lots 1.06, 1.07 and 1.08. Taxing district's counsel had no objection to entry of a Freeze Act judgment for Lot 1.05 for the year 1988. Taxing district sought to avoid application of the Freeze Act for 1988 and 1989 for Lots 1.06, 1.07 and 1.08, contending that there was a change in value between the October 1, 1986 assessing date for 1987 and the assessing dates for 1988 and 1989.

Thus, the first issue was whether a change in value occurred between October 1, 1986 and the assessing dates for the 1988 and 1989 tax years which would prevent application of the Freeze Act for those years. Although the court acknowledged there was evidence of some physical changes in the properties, the Court emphasized that that was not enough to show a change in value. The Court also emphasized that the settlement of the 1987 cases included the agreement that no added assessments would be imposed for that year. This appeared to be tacit acknowledgement by the parties that the physical changes occurring in 1987 did not add to the value of the property as assessed as of October 1, 1986. Accordingly, the Court held that the taxing district failed to establish that the Freeze Act should not apply for 1988 or 1989 by reason of a change in value.

Next, the Court discussed the application of the Freeze Act. Taxpayers sought to apply the Freeze Act to three parcels of the five parcel settlement while reserving their right to seek a further reduction in the assessments on two of the five parcels. Taxing district contended that taxpayers may not pick and choose among the five parcels, seeking Freeze Act treatment for some and reserving the right to contest the others. The Court rejected this contention, emphasizing that each of the subject taxpayers had the right to decide whether to apply the Freeze Act and seek a further reduction or only apply the Freeze Act or only seek a further reduction. The Clerk of the Tax Court was directed to enter judgments applying the Freeze Act to Lot 1.04 for 1988 and Lots 1.06, 1.07 and 1.08 for 1988 and 1989. The valuation issue for Lots 1.01 and 1.03 for 1988 and 1989 and for Lots 1.04 and 1.05 for 1989 was to be determined in a future trial.

Where, After A District Revaluation, Tax Assessor Mistakenly Assessed Apartments At The Same Amount As Previously Assessed, Tax Assessor Cannot Follow The Omitted Assessment Procedure Where There Was No New Construction Or New Improvements—SLR Associates Of Millville v. Millville, 11 N.J. Tax 1 (Tax Ct., Dec. 1989).

SLR Associates of Millville (SLR) filed this case to reverse the County Board of Taxation's decision to grant an omitted assessment to the City of Millville. The Tax Court held in favor of SLR and reversed the County Board's decision.

SLR owns an apartment complex, which was assessed at $750,000 for several years up to and including tax year 1987. For tax year 1988, despite completion and institution of a district-wide revaluation, the assessment remained the same. Asserting that this was a clerical error, the tax assessor attempted to increase the assessment for 1988 to $2,753,000 by following an "omitted assessment" procedure. **See N.J.S.A.** 54:4-63.31-63.40. Under that procedure, the tax assessor can place a claimed omitted assessment on the involved property, which the taxpayer can then appeal. However, under the correction of errors statute (N.J.S.A. 54:51A-7), the procedure is that the tax assessor must first file a complaint in the Tax Court to correct an assessment.

The taxpayer argued that the omitted assessment procedure could not be followed where, as here, there were no circumstances such as new construction or improvements. The Tax Court agreed. The Tax Court stressed that, here, there was no omission; there was no statutory authority for following the omitted assessment procedure for the facts presented. The Tax Court reversed the County Board's decision to affirm the assessment and reinstated the original assessment.

Apartment Complex For Elderly Low And Moderate Income Residents Is Not Tax Exempt When Residents Are Required To Monthly Pay Rent To Reside There And To Pay A Large Deposit—St. Luke's v. Peapack and Gladstone Bor., 11 N.J. Tax 76 (Tax Ct., Apr. 1990).

St. Luke's Village, Inc. (St. Luke's), a nonprofit corporation, contested the 1986 property tax assessment on its low and moderate income apartment complex. The complex consists of a house built in 1906 and two multi-family dwellings built in 1987. It houses only senior citizens, who pay rent at a rate substantially less than equivalent apartments in the area, but who must deposit $15,000 with St. Luke's to be eligible for the rentals. To obtain approvals for the project, a deed was recorded that limited occupancy to those who were 62 or over and who were "low or moderate income" according to state affordable housing standards. The deed restriction is enforceable by the Borough of Peapack and Gladstone.

St. Luke's argued that the property was exempt from tax under **N.J.S.A.** 54:4-3.6. The Court rejected this argument, finding that the property was not used exclusively for charitable purposes. This was based on facts such as the deposit requirement and that the residents were required to monthly pay the rent to reside there.

On the valuation issue, St. Luke's expert relied on a value tied to demolishing the two new buildings and reconverting the 1906 house to a single family home. The municipality's expert relied on the value of the apartments as condominiums. The Court rejected both approaches to valuation. Emphasizing that the deed restriction had to be taken into account, the Court followed an actual income approach to valuing the property. The assessment was reduced by almost one-half.

Sales of Vacant Industrial Plants for Conversion To Multi-tenant Use Were Not "Comparable Sales" For Valuation Of Owner-Occupied, Single-Occupancy Industrial Plant—Thomas J. Lipton, Inc. v. Raritan Twp., 11 N.J. Tax 100 (Super. Ct., App. Div., Sept. 1989).

This is an appeal of a Tax Court decision at 10 N.J. Tax 202 (1988). Taxpayer had contested the 1987 property tax assessment on an industrial and warehouse building. Only valuation was in issue. Taxpayer's appraisal expert had valued the property using the three traditional valuation approaches: cost, sales comparison and income. Taxing district's appraisal expert had valued the property by the cost and sales comparison approaches. The Tax Court had found that the sales comparison approach was not here appropriate because of the absence of comparable improved industrial properties in the area and because the sales used by the experts were not actually comparable sales. The basic problem in their sales comparison approaches was their reliance on sales of vacant buildings for conversion to multi-tenant use while the Lipton building had a single-tenant-owner use. The Tax Court had similarly rejected the taxpayer's income approach to valuation because that approach, too, had relied on a multi-tenant use.

Accordingly, the Tax Court had adopted a cost approach to valuation. The Court had then made determinations on various particulars. Significantly, it accepted taxing district's cost derived from the **Real Property Appraisal Manual for New Jersey Assessors** because that is the manual used in the revaluation of all properties in the taxing district. Further, the Tax Court did not accept taxpayer's expert's external obsolescence deduction because it was based on an assumption that the property would take at least 18 months longer to sell than smaller industrial properties. The Tax Court had explained that if larger industrial properties take longer to sell, then that is the market and a deduction for a lengthy selling time is not justified. After ruling on the particulars, the Tax Court had reduced the 1987 assessment by close to 2 million dollars. The Appellate Division affirmed for substantially the same reasons.

Fox-Lance Law's Requirements For Property Tax Exemption Must Be Strictly Complied With—Tru Urb. Renewal Corp. v. Newark, 11 N.J. Tax 63 (Tax Ct., Mar. 1990).

This case involves a claim of property tax exemption by Tru Urban Renewal Corp. (the plaintiff), under the Urban Renewal Corporation and Association Law of 1961 (the Fox-Lance Law). The concerned building and property are adjacent to a building and property for which the plaintiff had followed all the statutorily-required steps for tax exemption. Those steps included obtaining advance approval for the specific development plan and for a financial agreement from the Newark City Council. The plaintiff did not follow those steps for an addition to the approved (and exempted) development. Plaintiff argued that the construction of improvements completed in 1986, which were denied exemption by defendant's assessor, were contemplated by the site plan and storm drainage and utility plans submitted in connection with the approved project; specifically, the plans showed an area identified as "Expansion Area." The Court disagreed, emphasizing that legislative exemption requirements must be strictly complied with. Newark had argued that the Tax Court did not have jurisdiction in the case, but the Court also disagreed with that argument. The Court explained that the exemption statute, **N.J.S.A.** 40:55C-65, provides that Fox-Lance exemptions are claimed and allowed in the same manner as other real property tax exemptions. The denial of the exemption was affirmed.

Cost Approach Was Only Method To Value 304-Bed Proprietary Nursing Home Property Uniformly With Other Properties, Absent Evidence of Either Economic Rent Or Comparable Sales Of Nursing Homes Unencumbered By Government Rate Restrictions—Twin Oaks Assoc. Health Resources of Morristown, Inc. v. Town of Morristown, 11 N.J. Tax 95 (Super. Ct., App. Div., April 1989).

This case was an appeal of a 1987 Tax Court decision appearing at 9 N.J. Tax 386. The taxpayer-appellants are Twin Oaks Associates, the "ground lease" tenant and Health Resources of Morristown, Inc., which leases the 304-bed nursing home operation. They sought reduction of a 1986 property tax assessment. The Tax Court had held that a cost approach, and not income or market approaches, was the appropriate method to value the nursing home uniformly with other properties in the taxing district. To reach a final assessment, the Tax Court had reduced the amount exceeding the upper limit of common level range to common level ratio, applied physical depreciation of 1% per year, and used the taxing district's estimate of land value of $675,000. This resulted in a reduced assessment. On appeal to the Appellate Division, appellants contended that an even further reduction in the assessment was required because: (1) the Tax Court failed to give weight to a recent lease of the entire property as a relevant indicator of rental value since the Tax Court determined that it could not consider Medicaid rate restrictions in the evaluation process; and (2) the Tax Court added, to the replacement costs, a factor for entrepreneurial profit. However, the Appellate Division rejected those arguments and affirmed for substantially the reasons expressed in the Tax Court opinion.

Tax Court Must Accept Prior Settlement On Assessment And Affidavits Submitted By Taxpayer As Companion Documents To Taxpayer's Post-Trial Brief Cannot Be Considered By Tax Court—U.S. Postal Service v. Kearny, 237 N.J. Super. 433 (App. Div., Dec. 1989), aff'g, 10 N.J. Tax 217 (Tax Ct., Oct. 1988).

On this appeal, the Superior Court, Appellate Division, was asked to consider whether the Tax Court erred in its determination that plaintiff United States Postal Services (Postal Service) and defendant Town of Kearny (Kearny) settled their dispute before the Hudson County Board of Taxation. The disputed 1986 and 1987 assessments were on the Postal Service's North Jersey General Mail Handling Facility.

The Tax Court had found that the parties had voluntarily entered into a settlement agreement and that it, therefore, lacked jurisdiction to hear the appeals filed by the Postal Service.

The facts discussed in the Tax Court opinion were as follows. In August or September 1986, defendant's appraiser met with a realty tax specialist employed by plaintiff. The two reached a tentative agreement. The parties appeared before the county board on October 7, 1986, through their respective counsel, and defendant without objection placed the settlement on the record, subject to the approval of defendant's governing body. (That approval was given before the end of October 1986.) Because the proposed reduction was by one million dollars, the county board requested an appraisal, which was submitted around October 31, 1986. On November 14, 1986, the county board entered judgment reducing the 1986 assessment in accordance with the settlement.

On appeal to the Appellate Division, the Postal Service contended that its representatives before the county board were unable to bind it as they lacked both apparent and actual authority to do so. They also contended that no final settlement was entered into; that the doctrine of estoppel is not applicable to the federal government; and that the Tax Court improperly refused to consider an affidavit filed in opposition to Kearny's motion to dismiss.

The Appellate Division rejected the Postal Service's arguments. The Court affirmed the Tax Court decision for reasons expressed in the Tax Court opinion.

For Comparable Sales Analysis, Tax Assessor Should Not Have Assumed That Variations In Lot Sizes Do Not Have Significant Influences On Value And, Accordingly, Assessor's Per-Lot Unit Of Comparison Was Improper—Watnong Associates, Inc. v. Morris Tp., 11 N.J. Tax 108 (Tax Ct., May 1990)

Watnong Associates, Inc., sought reductions in its local property tax assessments for the tax year 1988. The property, almost 110 acres, had been purchased in October of 1985 for $7,000,000. It was zoned for single-family residence. By the assessment date, the township had permitted for subdivision in two sections: section I, which had final subdivision approval for 48 lots on 36.266 acres; and section II, which had been preliminarily-approved for 96 lots on 73.592 acres. The assessor had valued the property at $18,117,900, while the plaintiff had valued the property at $10,770,300.

The Tax Court overturned the assessment and adopted a valuation much closer to the plaintiff's figures. The plaintiff had valued section I as finished building lots, and thus, utilized three sales of finished building lots in order to make a sales comparison. Based on these sales he concluded that a value of $184,000 an acre would be appropriate and this unit value should then be proportionately applied to each of the 48 lots. Defendant argued that one of the sales upon which plaintiff's expert relied (sale number three) was nothing more than a paper transaction between related corporations and was not an arms-length indication of fair market value The Court found the objection well-founded, but did not reject the other two comparable sales. However, in regard to those, the Court was not in agreement with the plaintiff's adjustment for time and accepted the time adjustment offered by defendant based on the fact that he conducted a paired-sales analysis to extract a rate of increase of 1.4% a month from October 1985 to June 1986 and 2% a month from July 1986 to July 1987. With respect to section II, the Court also made an adjustment to the plaintiff's valuation because it had failed to make an adjustment for the property's preliminary approval status. After further increasing the plaintiff's valuation figures to allow for an entrepreneurial profit factor of 10% for Section II, the Tax Court settled on a total valuation figure of $12,543,000.

Increasing The Assessed Value On Only Those Homes In The Town That Were Recently Purchased Is Unconstitutional—West Milford v. Van Decker, A-159, N.J. Sup. Ct. (July 24, 1990), affg. 235 N.J. Super 1 (App. Div., June 1989)

In this case, the New Jersey Supreme Court affirmed the Appellate Division decision which held that the Van Deckers' property tax assessment constituted an unconstitutional spot assessment. The facts of the case are stated below.

Gerald and Juanita Van Decker purchased a small one-family dwelling in West Milford on November 2, 1984, for $112,000. Based on their purchase, the township tax assessor increased the assessment on the property for the tax year 1985 from $31,900 to $44,000. (The assessor applied a 39.89% "average ratio" to a $110,300 adjusted value to obtain the $44,000 figure.)

The assessor had raised the assessed value of all the properties sold in 1984 where the value was less than the approximate 40% average ratio. This turned out to be all of the 347 sales from 1984. The result was that, while many neighbors experienced property tax reductions, the Van Deckers' taxes increased from $2,029.88 in 1984 to $2,341.46 for 1985.

The Appellate Division had held that the tax assessor's assessment was a spot assessment and, therefore, contrary to both the New Jersey Constitution and the United States Constitution. The Supreme Court agreed.

The Township essentially had argued that even if the assessing procedure was improper, if it fell within the protective range of Chapter 123 (N.J.S.A. 54:51A-6), the taxpayer must show that the assessment was confiscatory or that extreme circumstances existed. The Supreme Court, like the Appellate Division, rejected that argument.

Although the Supreme Court affirmed that the assessment was unconstitutional, the Court refused to address any procedural or burden of proof issues relating to Chapter 123, including whether a taxing district is obligated to prove the absence of a common level in order to rely on the provisions of Chapter 123. The Appellate Division's discussions on those issues constituted dicta, the Supreme Court stressed.

MOTOR FUELS TAX

In Determining The Amount of Bond Required To Be Posted By Motor Fuels Distributor The Division May Include Fuel Purchased For Export In Calculating The Amount Of Fuel "Handled"—A-1 Racing Specialties, Inc. v. State of New Jersey, Dept. of Treasury, Div. of Taxation, Superior Court of New Jersey, Appellate Division, A-2299-88T3

On this appeal, the Superior Court, Appellate Division, was asked to consider whether the Tax Court erred when it ruled that the Director of the Division of Taxation could include fuel purchased by plaintiff **for export** in calculating the amount of fuel "handled" for the purpose of setting the bond amount. Plaintiff also contended that the Division of Taxation was obligated to promulgate a regulation defining the term "handled" or otherwise specifying which transactions involving motor fuels should be taken onto account when calculating the limitation on a bond requirement for distributors license.

The Tax Court held that since all motor fuel owned by taxpayer and physically located within the State of New Jersey has the potential of becoming subject to taxation by the State of New Jersey, it is reasonable to conclude that all such motor fuel acquired in New Jersey or imported into New Jersey should be included in the definition of "handle." The responsibility for enforcement lies with the Division of Taxation, and therefore, great weight must be given to its interpretation of the statute. [Citations omitted.]

The Court held that the dispute boils down to a question of whether the Legislature intended the bond amount to be computed on the basis of taxable fuel, or, instead, on the basis of fuel which has the potential of being taxed.

The Legislature was concerned that the potential of taxes being lost as the result of distributors whose actions were difficult to trace. By tying in the bond amount to the amount of fuel "handled" in a given month, as opposed to the amount on which taxes were collectible, the Legislature sought to give greater protection to the Division as the enforcing agency.

The Appellate Division reflected the plaintiff's arguments and affirmed the Tax Court decision.

REALTY TRANSFER TAX

As Imposed Upon Only New Cooperatives, And Not Upon Pre-Existing Ones, Portion Of Realty Transfer Tax That Served To Generate Revenues Beyond Recording System Costs Was Unconstitutional—Drew Associates v. Travisano, 235 N.J. Super. 194 (App. Div., July 1989)

Drew Associates (Drew) is a limited partnership that owns a multi-unit apartment building to be converted into a cooperative. Drew sued to enjoin the Clerk of Middlesex County and the Department of Community Affairs from enforcing the Cooperative Recording Act of New Jersey (The Coop Act). Drew primarily argued that the Act was unconstitutional.

The Chancery Division of the Superior Court held that the Act was constitutional, and Drew appealed to the Appellate Division. The Appellate Division began its opinion by explaining that the Coop Act creates a title registration system for recording and taxing the creation and transfer of ownership in cooperative units. Prior to the Act, there was no public record of the transfer of coop units. Of particular importance, the Act applies only to cooperatives that come into existence after the effective date of the Act, which was May 7, 1988.

Drew argued that taxing the transfer of coop units to buyers results in double taxation because the Association also paid the transfer tax when it purchased the apartment building. The Appellate Division disagreed. The Appellate Division explained that there is no double taxation because the transfer tax is imposed upon separate owners on distinct transfers at different times.

Drew also argued that taxing only newly-erected coops violates the Equal Protection Clause of the U.S. Constitution. The Appellate Court responded that, relative to recording requirements, there was a rational basis for distinguishing between pre and post-Act cooperatives. However, relative to certain revenue-raising aspects of the Act, the court found no rational basis for distinguishing between the two groups. A portion of the transfer tax generated revenues beyond covering the recording costs and that revenue-raising portion was held to be unconstitutional. Accordingly, the Court affirmed the lower court decision except with respect to the unconstitutional portion of the transfer tax. For that part, the case was remanded for further proceedings.

SALES AND USE TAX

Statutory Exemption For Contractors of Exempt Organizations Does Not Extend To Township Contractor Operating A Landfill Where Purchases Are Made Pursuant To A Court Order Rather Than The Contract—Browning-Ferris v. Dept. of Treasury, 236 N.J. Super. 521 (App. Div., Nov. 1989)

This decision affirmed the Tax Court decision **Browning-Ferris Ind. v. Tax. Div. Dir.** 10 N.J. Tax 96 (Tax Ct., 1988). Browning-Ferris had appealed a Division of Taxation assessment for sales and use tax. The Company, which operated a landfill for Monroe Township, had purchased some pumps, piping and other materials and services. The purchases were made subsequent to a court order requiring Browning-Ferris to install a system of trenches for the landfill. The Tax Court had held that the purchases were not exempt as "sales made to contractors or repairmen of materials, supplies or services for exclusive use in erecting structures or building on . . . real property of [exempt organizations.] **See N.J.S.A.** 54:32B-8.22. The Tax Court's rationale was that the legislative intent is to exempt only those purchases that actually benefit the exempt organization. Here, the purchases were required by order of the court and not by the contract; and there was no direct benefit to Monroe Township.

The Appellate Division affirmed, per curiam, for the reasons stated in the Tax Court decision. The appellate court noted that Browning-Ferris had failed to establish that the performed work had been for the "exclusive" benefit of the exempt organization.

Out-of-State Purchase Of Aircraft Having Home Base In New Jersey Was Properly Taxed By New Jersey—KSS Transp. Corp. v. Taxation Div. Dir., 11 N.J. Tax 89 (Super. Ct., App. Div., Apr. 1989)

This case was an appeal of a Tax Court decision appearing at 9 N.J. Tax

273 (1987). The facts of the case are as follows. Taxpayer, a New Jersey corporation with its principal place of business at the Morristown Airport in New Jersey, purchased an aircraft from a Wisconsin corporation for $1,000,000. The aircraft is based at Morristown Airport, returns there between flights and is hangared there. The aircraft had been used, regularly and exclusively, in transporting property and the taxpayer's parent corporation's executives across state lines and national boundaries. The taxpayer acquired the aircraft with a view toward providing charter services to its parent corporation, other parent corporation subsidiaries, and unrelated third parties. When providing charter services to other subsidiaries and unrelated third parties, taxpayer bills the users for the cost of the flights. In connection therewith, taxpayer applied for a "Commercial Certificate" which would have enabled taxpayer to hold itself out as a "for-hire" air carrier.

The Director of the Division of Taxation had imposed an assessment of use tax, interest and penalty in the amount of $72,000. The Director denied taxpayer's claim for exemption under **N.J.S.A.** 54:32B-8.35, stating that the purchase of an aircraft for company use is not subject to the exemption, which is limited to air carriers engaging in air commerce business under New Jersey law.

The Tax Court had held that the predominate use of the aircraft was for private as opposed to common carriage, and thus the purchase of the aircraft was not exempt from taxation; and that the New Jersey corporation's out-of-state purchase of the corporate aircraft, which had its home base, when no sales or use tax had been paid to any other state, was subject to use tax by New Jersey.

The Appellate Division affirmed for substantially the same reasons as expressed by the Tax Court. The Appellate Division stressed that KSS was not competing commercially for public patronage, and that the minimal carriage of third parties cannot qualify KSS for exemption.

Amusement Ride Company Is Not Exempt From Collecting Sales Tax Where Admission Is Paid Per Ride Instead Of Paying One Admission Price For Entire Amusement Area; Nor Is Company's Purchase Of Ride Equipment Exempt From Use Tax—Mariner's Landing, Inc. v. Director, Division of Taxation, No. 01-18-0176-87 ST (Tax Ct., Dec. 1989)

Mariner's Landing, Inc., owns and operates an amusement pier on the boardwalk in Wildwood, New Jersey. Mariner's appealed an assessment against it for sales and use taxes. The Company had failed to collect sales tax on the sales of tickets for the amusements. It also had not paid use tax on its out-of-state purchases of the amusement equipment.

The Court first addressed the ticket sales tax issues. Mariner's asserted the admission tickets were not subject to tax because the tickets were for entry to individual rides and there was no general admission charged for entry to the entire amusement pier. The sales tax statute imposed a tax on "Any admission charge . . . to or for the use of any place of amusement in the state." **N.J.S.A.** 54:32B-3(e)(1). "Place of amusement" is defined as, "Any place where any facilities for entertainment, amusement, or sports are provided." **N.J.S.A.** 54:32B-2(t). Thus, Mariner's argument was that "place of amusement," as meant by the statute, would refer to the entire area but not individual rides.

The Court disagreed and held that the individual rides were places of amusement. The Court explained that each ride was a place of amusement because each ride has an area that is gated or that is access-controlled and, of course, admission is charged and facilities for amusement are provided. Thus, the individual rides met the statutory criteria.

The Court then dealt with Mariner's challenge of the use tax imposition. Mariner's had claimed that its purchases of equipment were exempt purchases for resale. The Court rejected that argument, explaining that there was no resale of the equipment: rather, the admission charge was a separate and distinct charge and not a resale of the equipment. Also, since two separate and distinct taxable transactions were involved, there was no double taxation. The Division of Taxation's assessments were affirmed.

Requirement To File Complaint By The End of The 90-Day Appeal Period Was Jurisdictional And Complaint Had To Be Dismissed—Oregon Avenue Enterprises Inc. v. Dir., Div. of Taxation, No. A-2935-88-T5 (Super. Ct., App. Div., Apr. 1990)

Plaintiff Oregon Avenue Enterprises, Inc. appealed from a judgement of the Tax Court dismissing as untimely its complaint contesting the imposition of a sales tax. Plaintiff did not dispute the fact that the complaint was filed almost a month beyond the statutory 90-day appeal period, **N.J.S.A.** 54:32B-21, but contended the tax court judge erred in failing to exercise his discretion to toll the limitations period. The Appellate Division, explaining that plaintiff's contention was without merit, found that the statutory deadline was a jurisdictional requirement. The Tax Court decision was affirmed.

Using The Term "Postage And Handling Charge" On A Mail Order Form Does Not Preclude The Charges Being Considered Transportation Costs Eligible For Exclusion—In The Matter of Petition Of Spencer Gifts, Inc., No. 800741, (T.A. Trib., Div. T.A., July 1989).

Spencer Gifts, Inc. ("Spencer's") is a mail order company centered in New Jersey. Subsequent to an audit by the New York Division of Taxation, the Division assessed sales tax against Spencer's. Adjustments and concessions were agreed upon at a Tax Appeals Bureau conference. After the conference, the assessment remaining at issue was one based upon Spencer's failure to collect sales tax on amounts labeled "postage and handling" on the customer sales order form. Spencer's appealed that assessment to an administrative law judge, which determined that the assessment was improper.

The Division of Taxation appealed to the Tax Appeals Tribunal. The issue was whether the charges designated "postage and handling" qualified for a sales tax exclusion for transportation costs. The Tribunal held that the charges did qualify for the exclusion.

Spencer's had produced evidence that the amounts it collected for postage and handling were less than its overall postage and shipping costs. The Division of Taxation failed to contradict this, or to show that the costs were unreasonable compared to industry standards for transportation costs. Accordingly, the Court held that the costs could be considered transportation costs.

The Division had argued that the costs, in any event, could not qualify for the transportation exclusion because the order form indicated the charge included a handling charge and, further, the charge was not separately stated within the meaning of the statute. The Court rejected these "form over substance" arguments. The Court held that the concerned charges were actually for transportation costs and the mislabeling did not make the charges unqualified for the transportation cost exclusion. The assessment was modified accordingly.

Company Must Pay Use Tax On Out Of State Services When It Purchases Reconditioning Services Out Of State And Then The Reconditioned Parts Are Shipped To The Company's New Jersey Plant Only For Inspection, And Then The Parts Are Shipped To The Company's Out Of State Plants—Wheaton Industries v. Taxation Division Director, No. 06-10-0518-88-ST (Tax Ct., Apr. 1990)

The Division of Taxation assessed sales and use tax against Wheaton Industries (Wheaton), a manufacturing business. Wheaton had failed to pay use tax on purchases of services from an out-of-state contractor. The services were reconditioning of manufacturing equipment parts. After the parts were reconditioned out-of-state, they were sent to a Wheaton plant in New Jersey for inspection. However, after inspection, they were sent for installation in out-of-state plants.

The issue was whether the inspection was a "use" within the meaning of the use tax under the Sales and Use Tax Act. Wheaton argued that the parts were still in interstate commerce, and hence not constitutionally taxable, when they were in New Jersey only for inspection prior to being shipped out. The Court, however, disagreed and held that inspection in New Jersey did meet the "use" definition requirements. The use tax assessment was affirmed.

SANITARY LANDFILL TAXES

Ash From Incinerator Is Exempt From Sanitary Landfill Taxes But Waste That Has To Bypass The Incinerator Is Not Exempt—Pollution Control Fin. Author. v. D.E.P., 237 N.J. Super. 163 (App. Div., 1989)

The Pollution Control Financing Authority of Warren County (PCFA) appealed a determination by the New Jersey Department of Environmental Protection (NJDEP) that certain incinerator wastes were subject to three landfill taxes. PCFA was instrumental in constructing New Jersey's first resource recovery facility, which is an incinerator that produces electricity. The three taxes concerned in this appeal were the solid waste services tax, a resource recovery investment tax and a solid waste importation tax. PCFA asserted that wastes from the incinerator were exempt from the taxes under **N.J.S.A.** 13:1E-138 a, b and c, which exempt the "waste products resulting from the operation of a resource recovery facility."

The facts were that, not only did the incinerator produce ash from incinerating the wastes, but also, certain wastes would bypass the facility. The "bypass" wastes were those: (1) not suitable for the incinerator, (2) in excess of the incinerator's capacity and (3) processed when the incinerator was not operating. In a letter to NJDEP, PCFA asserted that both the ash and the bypass wastes were exempt from the above taxes. NJDEP responded by determining that only the ash was exempt. That determination is the subject of this appeal.

The Court found that only the ash fell within the wording of the exemption. The Court concluded: "Clearly not included are solid wastes which bypass the resource recovery facility." **Ibid** at 173. The Court held that, on the facts of the case, only the wastes that were subjected to and produced by the combustion process were exempt. Although PCFA had also argued that the decision was the type that was required to have been done through rule-making, the Court also disagreed with this argument. On that issue, the Court found that NJDEP's determination was merely declarative of what was obviously inferable from the statutory language. Thus, a rule was not needed. The determination of the Department of Environmental Protection was affirmed.

TRANSFER INHERITANCE TAX

Trust under Which Two Trustees Had Completely Discretionary Power To Make A Distribution To The Grantor, But Grantor Had No Right To Any Distribution, Did Not Involve A Transfer Intended To Take Effect At Or Near Death—Estate of Mary Chick Johnson v. Director Div. of Taxation, No. 11-09-1352-89IT (Tax Ct., Feb. 1990).

This case involved the interpretation of an **inter vivos** trust instrument and the New Jersey transfer inheritance tax consequences. The sole issue was whether the corpus of the trust should be included in the grantor's estate as a "transfer intended to take effect in possession or enjoyment at or after . . . death" pursuant to **N.J.S.A.** 54:34-1(c). In 1974, Mary Chick Johnson (who died in 1986) established a trust, the beneficiaries of which were her two children. The trust provision at issue was one giving the "adverse" trustees (which were the two children) a discretionary power to make a distribution for the "comfort" of the grantor (their mother).

The Court stated that the purpose of **N.J.S.A.** 54:34-1(c) is to prevent avoidance of the transfer inheritance tax by pre-death transfers which are substitutes for or substantial equivalents of testate or intestate distributions. The case turned on whether the trust as established was a completed gift, or whether the decedent retained an interest in the trust property. The Director claimed that all the assets of the trust were includable in the decedent's estate because she retained an interest in the trust. The estate's representatives asserted that the issue was whether the decedent retained an enforceable right to the corpus and income of the trust and they contended that the trust did not grant the decedent an enforceable right to monies from the trust.

The Tax Court agreed with the estate's representatives and held that the grantor had not retained an enforceable right to distributions from the trust and thus had not retained an interest taxable under **N.J.S.A.** 54:34-1(c). The Court emphasized that, under the statute, the intent of the donor is determinative. Thus, the fact that the children, in one year, directed $3,203 of the income to their mother, did not alter her earlier intent to make the trust a completed gift. The Tax Court ruled that the estate should not include the principal of the trust.

Where Ex-Wife Was Willed A $150,000 Trust In Exchange For Releasing Decedent From Obligation To Annually Pay Life Insurance Premium, The Value Of The Trust Could Be Reduced Only By The Value Of The Release As Of The Date Of The Decedent's Death, Which Was The Amount Of The One Premium From Which He Had Been Released, As Of His Death—Heine v. Taxation Div. Director, 10 N.J. Tax 435 (Tax Ct., May 1989.)

The estate of William Heine, Jr., was assessed additional transfer inheritance tax. The Division of Taxation had determined that the transfer of a life estate in a trust of $150,000 to Heine's former spouse should have been included and, further, that the deduction for executors' commissions was too high.

First, the opinion discussed the trust transfer. The trust of $150,000 was willed to the former spouse (Virginia) under a 1984 agreement. The agreement was that the trust was a substitute for Mr. Heine's divorce obligation to yearly pay a $4,600 premium for life insurance on his life, payable to Virginia. The gift to Virginia fit case law under which, for determining tax, the estate can deduct the value of property that was received by the estate in exchange for the inherited gift. The issue was whether the property received by the estate (a release from the obligation to pay the annual premiums) was to be valued at the time of the making of the contract or at the time of Mr. Heine's death. The executors argued in favor of the contract date valuation and asserted that the value was $33,155.43. This figure was their estimate of the contract-date value of an agreement to pay $4,330 on behalf of Virginia for the rest of her life. The Division of Taxation, arguing in favor of valuation as of the date of Mr. Heine's death, estimated the value to be $4,330, which was the amount of premium he actually had been released from as of the date of his death.

The Tax Court held in favor of the Division. The Court explained that, since the property transferred must be valued as of the date of death, the "consideration" received should be valued as of the date of death, too.

On the issue of the executors' commissions deduction, the executors asserted they were entitled to excess commissions based on a statute allowing such for additional fiduciaries. The Director had disallowed the excess commissions on the basis of there having been no unusual or unique circumstances. The Court, however, concluded there was justification for about half of the deducted excess commissions. The Tax Division's determinations, except with regard to part of the executors' commissions, were affirmed.

Where Couple Followed Iranian Customs Under Which Husband Was Given All Control Of The Wife's Property, Certain Transfers To Husband Were Not A Gift And Did Not Have To Be Included In Husband's Estate—Shayegan v. Baldwin, 237 N.J. Super. 47 (App. Div., May 1989)

This is an inheritance tax case involving the estate of Mr. Ali Shayegan, who died on May 11, 1981. Mrs. Shayegan is one of the executors of her husband's estate. She sued for recovery of inheritance tax she paid after assessment. The assessment was on a portfolio of securities, value at $407,059 and registered in the husband's name at his death. The securities were purchased with Mrs. Shayegan's funds, which were gifts to her from her family in Iran. The wife's uncontradicted testimony was that she had not intended to give a gift to her husband. She had turned over the funds to him in keeping with Iranian customs under which the husband exercises all management and control over all accounts.

The Tax Division argued that the securities should be included in the estate because there was a presumption that the transfer of funds was a gift to the husband. Mrs. Shayegan urged that, where a husband invests his wife's funds, the transfer gives rise to a presumption of a resulting trust in favor of his wife.

The Tax Court decided in favor of Mrs. Shayegan. The Appellate Division affirmed. However, the Appellate Division rejected reliance on the resulting trust presumption, explaining that a gender-based presumption might violate the Equal Protection Clause of the United States Constitution. Instead, the Appellate Division relied upon the fact that the Iranian-custom evidence was sufficient to rebut the presumption of a gift to the husband. The Tax Division's assessment was overturned.

APPENDIX 1

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TAX COURT OF NEW JERSEY

The Tax Court of New Jersey is a trial court and is part of the Judiciary. In general, it hears cases contesting State and local property tax assessments.

Hon. Lawrence L. Lasser, Presiding Judge—60 Washington Street, P.O. Box 900, Morristown, N.J. 07963-0900

Hon. Michael A. Andrew, Jr.—Justice Complex, Trenton, N.J. 08625

Hon. David E. Crabtree—Bergen County Court House, Hackensack, N.J. 07601

Hon. John J. Hopkins—Hall of Records, Newark, N.J. 07102

Hon. Anthony M. Lario—retired, on recall—Camden County Hall of Justice, Camden, N.J. 08103

Hon. Peter Pizzuto—60 Washington Street, P.O. Box 900, Morristown, N.J. 07963-0900

Hon. Marvin N. Rimm—Atlantic County Civil Courts Bldg., 1201 Bacharach Boulevard, Atlantic City, N.J. 08401-4526

Tax Court Judges temporarily assigned to the Superior Court

Hon. John F. Evers—Passaic County Court House Annex, Paterson, N.J. 07505

Hon. Roger M. Kahn—Bergen County Court House, Hackensack, N.J. 07601

Wesley R. LaBar, Clerk

Mailing address of Office of the Clerk of the Tax Court
CN 972
Trenton, N.J. 08625

Office address of Office of the Clerk of the Tax Court
Justice Complex
25 Market Street
Trenton, N.J. 08625

Telephone (609) 292-5082

COUNTY BOARDS OF TAXATION—1990
(Including Term of Office)

ATLANTIC COUNTY BOARD OF TAXATION
President (81) C. Herbert Hyman (84 Holdover), (85) John Rogge (91), (90) William J. Polistina (93)
Co. Tax Admin. Mary Laielli, 1333 Atlantic Avenue—6th Floor, Atlantic City, NJ 08401
Tele: (609) 345-6700—Ext. 2265

BERGEN COUNTY BOARD OF TAXATION
President (83) Arnold Schwab (91), (86) William E. DeGise (91), (87) Robert Burns (92), (89) Steven Schuster (93), (90) Gerald A. Calabrese
Co. Tax Admin. Dante Leodori, Room 310-W, Court Plaza South, 21 Main Street, Hackensack, NJ 07601
Tele: (201) 646-3183

BURLINGTON COUNTY BOARD OF TAXATION
President (78) Samuel P. Alloway, Jr. (91), (80) Earl D. Emmons (84 Holdover), (84) John L. Aloi (89)
Co. Tax Admin. Samuel O. Paglione, 49 Rancocas Road, Mt. Holly, NJ 08060
Tele: (609) 265-5056

CAMDEN COUNTY BOARD OF TAXATION
President (85) Victor T. Kolton (91), (83) Joseph J. Grassi, Jr. (90), (84) Benjamin G. Vukicevich (90)
Co. Tax Admin. Martin Blaskey, Camden County Administration Building, 600 Market Street, Camden, NJ 08101
Tele: (609) 757-6750

CAPE MAY COUNTY BOARD OF TAXATION
President (85) Philip F. Judyski (91), (86) Joseph A. DeFranco (89), (84) Stewart F. Kay (90)
Co. Tax Admin. G. Raymond Brown, III, Central Mail Room, DN 303, Cape May Court House, NJ 08210
Tele: (609) 465-1000—Ext. 1030

CUMBERLAND COUNTY BOARD OF TAXATION
President (83) Dale F. Kipers (91), (74) Robert H. Weber (92), (85) M. Jay Einstein (90)
Co. Tax Admin. Keron D. Chance, Court House, Bridgeton, NJ 08302
Tele: (609) 451-9100

ESSEX COUNTY BOARD OF TAXATION
President (86) Robert A. Gaccione (90), (86) O. Vincent McNany (91), (82) Stanley J. Gulkin (92), (84) Joan C. Durkin (93), (86) John P. Collins (Holdover)
Co. Tax Admin. George E. McCormack, 110 South Grove Street, East Orange, NJ 07018
Tele: (201) 673-2344

GLOUCESTER COUNTY BOARD OF TAXATION

President (84) Rudolph Marcucci (90), (85) Jacqueline Clark (91), (86) Edith Patterson (89), (90) Edward J. Burek (92)

Co. Tax Admin. Doloris R. Lindsay, C.C. Budd Boulevard, P.O. Box 652,
Woodbury, NJ 08096
Tele: (609) 384-6945

HUDSON COUNTY BOARD OF TAXATION

President (86) Thomas Higgins (91), (85) Edna Calabrese (88), (89) Robert Doria (94), (88) Charles Callari (94), (90) Rafael J. Farguela (95)

Co. Tax Admin. Stanley P. Kosakowski, Administration Building, 576
Pavonia Ave., 1st Fl., Jersey City, NJ 07306
Tele: (201) 795-6000

HUNTERDON COUNTY BOARD OF TAXATION

President (83) Mildred Lambert (86), (88) Hiram B. Ely, Jr. (89), (88) Virginia Hook (88)

Co. Tax Admin. Robert G. Housedorf, Victorian Plaza, 1 East Main
Street, Flemington, NJ 08822
Tele: (201) 788-1173

MERCER COUNTY BOARD OF TAXATION

President (85) Rick Kline (91), (86) Joseph Samarone (89), (90) Anne Zamonski (90)

Co. Tax Admin. Martin M. Guhl, Mercer County Administration Building, P.O. Box 8068, Trenton, NJ 08650
Tele: (609) 989-6704

MIDDLESEX COUNTY BOARD OF TAXATION

President (81) Franklin F. Murphy (Holdover), (89) Irving Verosloff (92), (90) Joseph Nita (93)

Co. Tax Admin. Mrs. Angela Szymanski, 42 Paterson St., P.O. Box 871,
New Brunswick, NJ 08903
Tele: (201) 745-3350

MONMOUTH COUNTY BOARD OF TAXATION

President (85) John C. Conover (90), (85) Prospero DeBona (92), (85) Beverly J. Scarano (91)

Co. Tax Admin. Gilberto Melendez, Hall of Records, East Main Street,
Freehold, NJ 07728
Tele: (201) 431-7403

MORRIS COUNTY BOARD OF TAXATION

President (86) William Kersey (92), (85) Helen Lori (91), (84) Susan Yancey-Disbrow (90)

Co. Tax Admin. Harry P. Struble, Court House, Morristown, NJ 07960
Tele: (201) 285-6707

OCEAN COUNTY BOARD OF TAXATION

President (85) James P. Montague (91), (86) Lucille C. Foley (92), (90) Joseph C. Scarpelli (93)

Co. Tax Admin. John Fox, Court House, Room 204, 118 Washington
Street, CN 2191, Toms River, NJ 08753
Tele: (201) 929-2008

PASSAIC COUNTY BOARD OF TAXATION

President	(83) Raymond B. Leopizzi (91), (86) Vilmo DiPaolo (90), (90) Richard Mohr (91)
Co. Tax Admin.	James J. Murner, Jr., District Court House, 71 Hamilton Street, Paterson, NJ 07505 Tele: (201) 881-4793

SALEM COUNTY BOARD OF TAXATION

President	(86) Joseph Davenport (92), (82) Lester Harris (91), (84) Robert J. Buechler, III (90)
Co. Tax Admin.	Barbara L. Collins, Court House, 94 Market Street, Salem, NJ 08079 Tele: (609) 935-7510—Ext. 443

SOMERSET COUNTY BOARD OF TAXATION

President	(84) William L. Linville (90), (86) Anthony Curcio (89)
Co. Tax Admin.	Warren G. Nevins, 600 First Ave., Raritan, NJ 08869 Tele: (201) 231-7000

SUSSEX COUNTY BOARD OF TAXATION

President	(86) Patricia Clarkson (90 Holdover), (88) Bernard Mitchell (91), (90) David Herzenberg (92)
Co. Tax Admin.	Arthur Sears, C.T.A., 16 Church Street, Newton, NJ 07860 Tele: (201) 383-4090

UNION COUNTY BOARD OF TAXATION

President	(84) Lucille Masciale (90), (85) George W. Crater (88), (86) Abe Rothberg (89)
Co. Tax Admin.	John Meeker, 271 N. Broad Street, Elizabeth, NJ 07207 Tele: (201) 527-4770

WARREN COUNTY BOARD OF TAXATION

President	(89) Eugene Bleiweiss (93), (85) Frank DeLello (91), (90) John Joyce (92)
Co. Tax Admin.	Donna Wameling, Court House, Belvidere, NJ 07823 Tele: (201) 475-5361—Ext. 130

ASSESSOR, DEPUTY ASSESSORS AND COLLECTORS IN NEW JERSEY
1990

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN ATLANTIC COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Absecon City	Harvey T. Staake, Jr., Absecon, 08201 (609) 641-5587 Ina Smith, Absecon George F. Gillespie, Absecon	Agnes Bambrick, Absecon, 08201 (609) 641-2762
Atlantic City	W. Douglas Stewart, Atlantic City, 08401 (609) 347-5380 Thomas P. Higgins, Atlantic City Dorothy C. Davisson, Atlantic City	Alberta W. Watkins, Atlantic City, 08401 (609) 347-5630
Brigantine City	Lewis F. Mason, Brigantine, 08203 (609) 266-0990	Donna D. Leisenring, Brigantine, 08203 (609) 266-0220
Buena Borough	Francis J. Andrews, Minotola, 08341 (609) 697-1783	Levia Castellari, Minotola, 08341 (609) 697-1783
Buena Vista Twp	Mary Joan Wyatt, Buena, 08310 (609) 697-2100	Peter Micheletti, Buena, 08310 (609) 697-2100
Corbin City	Alberta T. Scates, Corbin City, 08270 (609) 628-2673 or (609) 625-2607 (Home)	Beverly J. Totten, Woodbine, 08270 (609) 628-2673
Egg Harbor City	Alberta T. Scates, Egg Harbor, 08215 (609) 965-4747	Joan J. Woerner, Egg Harbor City, 08215 (609) 965-0123
Egg Harbor Twp	Jane L. Gummel, Linwood, 08221 (609) 926-4083	Esther Woodruff, Linwood, 08221 (609) 926-4079
Estell Manor City	Joseph H. Ravitz, Estell Manor, 08319 (609) 476-2692	Roberta DiGuiseppi, Estell Manor, 08319 (609) 476-2384
Folsom Borough	Joseph D. Ingemi, Folsom, 08037 (609) 561-6826	Bertha Roland, Folsom, 08037 (609) 561-4374
Galloway Twp	VACANCY, Galloway, 08201 (609) 652-3715	Leona M. Toltowicz, Cologne, 08213 (609) 652-3747
Hamilton Twp	Steven Flitcraft, Mays Landing, 08330 (609) 625-1671	Irene Weisenstein, Mays Landing, 08330 (609) 625-2151
Hammonton Town	Mary Joan Wyatt, Hammonton, 08037 (609) 567-4325	Rosemarie F. Jacobs, Hammonton, 08037 (609) 567-4304
Linwood City	Arthur E. Amonette, Linwood, 08221 (609) 926-7973	George P. Helfrich, Linwood, 08221 (609) 926-7975
Longport Borough	Charles R. Braun, Longport, 08403 (609) 823-2731	Robert A. Gilchrist, Longport, 08403 (609) 823-2731
Margate City	Andrew J. Bednarek, Margate, 08402 (609) 822-1950 Herbert C. Gaskill, Margate	Robert A. Gilchrist, Margate, 08402 (609) 822-2605
Mullica Twp	William Reeser, Elmwood, 08217 (609) 561-3177	Bertha J. Roland, Elmwood, 08217 (609) 561-4499
Northfield City	F. William Mitchell, Northfield, 08225 (609) 641-2054	Mary Schulz, Northfield, 08225 (609) 641-2083
Pleasantville City	Brian Vigue, Pleasantville, 08232 (609) 484-3634	Raymond J. Beckman, Jr., Pleasantville, 08232 (609) 484-3631
Port Republic City	Brian Vigue, Port Republic, 08241 (609) 652-1501	Betty Wenzel, Port Republic, 08241 (609) 652-9334
Somers Point City	F. William Mitchell, Somers Point, 08244 (609) 927-9285	Kathryn Bird, Somers Point, 08244 (609) 927-2660
Ventnor City	William M. Johnson, Ventnor, 08406 (609) 823-7916	Maureen T. Conover, Ventnor, 08406 (609) 823-7971
Weymouth Twp	Alberta T. Scates, Mays Landing, 08330 (609) 625-2607 (Home) 476-2604 (Office)	Amelia A. Messina, Mays Landing, 08330 (609) 625-2831

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN BERGEN COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Allendale Borough	Joseph Burek, Allendale, 07401 (201) 825-3700 Ext. 4	Paula Favata, Allendale, 07401 (201) 825-3700 Ext. 9
Alpine Borough	Louis R. Cacace, Alpine, 07620 (201) 784-2901	Alice Parsells, Alpine, 07620 (201) 784-2903

Bergenfield Borough	Armand Palazzi, Bergenfield, 07621 (201) 387-4077 James A. Anzevino, Bergenfield	Gerard V. Leary, Bergenfield, 07621 (201) 387-4066
Bogota Borough	Thomas McCullum, Bogota, 07603 (201) 342-1730	Elizabeth Wiemer, Bogota, 07603 (201) 342-1737
Carlstadt Borough	Armand Palazzi, Carlstadt, 07072 (201) 939-1777 Paul Barbire, Woodridge	Joan Trause, Carlstadt, 07072 (201) 939-2304
Cliffside Park Borough	Robert Layton, Cliffside Park, 07010 (201) 945-3456	Frank Berrardo, Cliffside Park, 07010 (201) 945-3456
Closter Borough	Harold Jonassen, Closter, 07624 (201) 784-0754	Norma Gottemoller, Closter, 07624 (201) 784-0755
Cresskill Borough	Lorenzo Mistichelli, Cresskill, 07626 (201) 569-5400	VACANCY, Cresskill, 07626 (201) 569-5840
Demarest Borough	Harold Jonassen, Demarest, 07627 (201) 768-3802	Ilene Freeman, Demarest, 07627 (201) 768-3611
Dumont Borough	Evelyn Z. Sommers, Dumont, 07628 (201) 387-5030	William Pizzute, Dumont, 07628 (201) 387-5025
East Rutherford Borough	Lester L. Plosia, E. Rutherford, 07073 (201) 933-3447 Mario J. Pedoto, East Rutherford Maurice Nafash, East Rutherford	Patrick DeVasto, E. Rutherford, 07073 (201) 933-3446
Edgewater Borough	Harvey G. Weber, Jr., Edgewater, 07020 (201) 943-4466	Michael M. Monaghan, Edgewater, 07020 (201) 943-2413
Elmwood Park Borough	Robert Smith, Elmwood Park, 07407 (201) 796-0993 Charles Raia, Jr., Elmwood Park	Joseph P. McQueeney, Elmwood Park, 07407 (201) 796-1438
Emerson Borough	Harold Jonassen, Emerson, 07630 (201) 599-6332	Joseph P. McQueeney, Emerson, 07630 (201) 262-2807
Englewood City	Raymond D. Picciano, Englewood, 07631 (201) 871-6621	Peter Tierney, Englewood, 07631 (201) 871-6607
Englewood Cliffs Boro	John P. Campbell, Englewood Cliffs, 07632 (201) 568-8567	Joseph Iannaconi, Englewood Cliffs, 07632 (201) 569-5271
Fair Lawn Borough	Thomas McCullum, Fair Lawn, 07410 (201) 794-5318	Carole Barclay, Fair Lawn, 07410 (201) 794-5338
Fairview Borough	Patrick DeSena, Fairview, 07022 (201) 943-4468 George M. Reggo, Fairview	Anthony M. Orecchio, Fairview, 07022 (201) 943-3750
Fort Lee Borough	Carmen Mistichelli, Fort Lee, 07024 (201) 592-3553	Joseph Iannaconi, Fort Lee, 07024 (201) 592-3538
Franklin Lakes Boro	Barbara Ann Senft, Franklin Lakes, 07417 (201) 891-0048	Sally Hill, Franklin Lakes, 07417 (201) 891-0048
Garfield City	Kurt Hielle, Garfield, 07026 (201) 340-2104	Rose Mayo, Garfield, 07026 (201) 340-2103
Glen Rock Borough	Timothy Leodori, Glen Rock, 07452 (201) 670-3961	Valerie Maene, Glen Rock, 07452 (201) 670-3963
Hackensack City	John J. Johnson, Hackensack, 07601 (201) 646-3923	Elizabeth D. Yock, Hackensack, 07601 (201) 646-3928
Harrington Park Boro	Raymond J. Damiano, Harrington Park, 07640 (201) 768-2585	Christine M. Cauvet, Harrington Park, 07640 (201) 768-2554
Hasbrouck Heights Boro	Evelyn Z. Sommers, Hasbrouck Heights, 07604 (201) 288-1102	Peggy J. Neufeld, Hasbrouck Heights, 07604 (201) 288-1152
Haworth Borough	Mary C. Dougherty, Haworth, 07641 (201) 384-8824	Nanette Seeman, Haworth, 07641 (201) 384-0450
Hillsdale Borough	Marie Meehan, Hillsdale, 07642 (201) 358-5010	Lorraine Shoop, Hillsdale, 07642 (201) 358-5000
Ho-Ho-Kus Borough	Beatrice Barr, Upper Saddle River, 07458 (201) 934-3967	Catherine Henderson, Ho-Ho-Kus, 07423 (201) 652-4400
Leonia Borough	Lorenzo Mistichelli, Leonia, 07605 (201) 592-5748	Anna Theodoracopoulos, Leonia, 07605 (201) 592-5734
Little Ferry Borough	Armand Palazzi, Little Ferry, 07643 (201) 641-0808	Frank Dunn, Little Ferry, 07643 (201) 641-4833
Lodi Borough	James A. Comeleo, Lodi, 07644 (201) 365-4005 Ext. 223	David Schlett, Lodi, 07644 (201) 365-4005 Ext. 220

Lyndhurst Twp	Dominick Notte, Lyndhurst, 07071 (201) 804-2466	Debbie Ferrato, Lyndhurst, 07071 (201) 804-2463
Mahwah Twp	Stuart A. Stolarz, Mahwah, 07430 (201) 529-4033	Ann Marie Mancuso, Mahwah, 07430 (201) 529-2850
Maywood Borough	Armond Palazzi, Maywood, 07607 (201) 845-8117	Madelyne Rutherford, Maywood, 07607 (201) 845-6700
Midland Park Borough	Charles J. Shutt, Midland Park, 07432 (201) 445-0833	VACANCY, Midland Park, 07432 (201) 444-1388
Montvale Borough	John P. Campbell, Montvale, 07645 (201) 391-5702	Joan C. Myer, Montvale, 07645 (201) 391-5700
Moonachie Borough	Harold Jonassen, Moonachie, 07074 (201) 641-1857	Jean Finch, Moonachie, 07074 (201) 641-1814
New Milford Borough	Mary C. Dougherty, New Milford, 07646 (201) 262-6100	Denise Amoroso, New Milford, 07646 (201) 262-6100
North Arlington Borough	Robert Campora, North Arlington, 07032 (201) 991-6060	Anthony Blasi, North Arlington, 07032 (201) 955-5660
Northvale Borough	John Guercio, Northvale, 07647 (201) 784-4765	Vincenza Crevier, Northvale, 07647 (201) 767-3330
Norwood Borough	John Guercio, Norwood, 07648 (201) 767-7206	Richard Vogler, Norwood, 07648 (201) 767-7200
Oakland Borough	James J. Van Delden, Oakland, 07436 (201) 337-6384	Lillian Freese, Oakland, 07436 (201) 337-0353
Old Tappan Borough	Irwin Sabin, Old Tappan, 07675 (201) 664-1849	Christine Cauvet, Old Tappan, 07675 (201) 664-1849
Oradell Borough	Dolores Cordier, Oradell, 07649 (201) 261-1642	Virginia Ferguson, Oradell, 07649 (201) 261-8101
Palisades Park Borough	Armand Palazzi, Palisades Park, 07650 (201) 585-4111	Patricia Albanese, Palisades Park, 07650 (201) 585-4112
Paramus Borough	Clifford G. Steele, Paramus, 07652 (201) 265-2100	Stella Godleski, Paramus, 07652 (201) 265-2100
Park Ridge Borough	Joseph Burek, Park Ridge, 07656 (201) 391-6161	Ann Kilmartin, Park Ridge, 07656 (201) 391-6161
Ramsey Borough	M. Richard Muti, Ramsey, 07446 (201) 825-3400, Ext. 26	Eleanor Ameye, Ramsey, 07446 (201) 825-3400 Ext. 25
Ridgefield Borough	Irwin Sabin, Ridgefield, 07657 (201) 943-7676	Frank Berardo, Ridgefield, 07657 (201) 943-7676
Ridgefield Park Village	Gerard Garofalow, Ridgefield Park, 07660 (201) 641-4771	Elizabeth M. Hannigan, Ridgefield Park, 07660 (201) 641-4950
Ridgewood Village	Charles J. Shutt, Ridgewood, 07451 (201) 670-5540	James Ten Hoeve, Ridgewood, 07451 (201) 670-5525
River Edge Borough	Marie K. Meehan, River Edge, 07661 (201) 599-6306	Erica Quinn, River Edge, 07661 (201) 599-6313
River Vale Township	Irwin Sabin, River Vale, 07675 (201) 664-2346	Ann Olivarius, River Vale, 07675 (201) 664-2346
Rochelle Park Township	Armand Palazzi, Rochelle Park, 07662 (201) 587-7731	Joseph Manzella, Rochelle Park, 07662 (201) 587-7728
Rockleigh Borough	John Guercio, Rockleigh, 07647 (201) 768-4217	Ann Olivarius, Rockleigh, 07647 (201) 768-4217
Rutherford Borough	Frank Bucino, Rutherford, 07070 (201) 438-4942	Eileen Serrao, Rutherford, 07070 (201) 438-1033
Saddle Brook Township	Arthur B. Carlson, Jr., Saddle Brook, 07662 (201) 587-2917	Michele Sanzari, Saddle Brook, 07662 (201) 587-2914
Saddle River Borough	Beatrice Barr, Upper Saddle River, 07458 (201) 934-3967	Jeanette Rozema, Saddle River, 07458 (201) 327-4949
South Hackensack Twp	Armand Palazzi, S. Hackensack, 07606 (201) 440-1815	Rose Amore, S. Hackensack, 07606 (201) 641-7185
Teaneck Township	Hubert W. Amundsen, Teaneck, 07666 (201) 837-4846	Sandra L. Kaye, Teaneck, 07666 (201) 837-4819
Tenafly Borough	Carol C. Byrne, Tenafly, 07670 (201) 568-6100	Anita D. Diamond, Tenafly, 07670 (201) 568-6100
Teterboro Borough	James E. Hall, Teterboro, 07608 (201) 288-1200	Marion M. Semken, Teterboro, 07608 (201) 288-1200
Upper Saddle River Boro	Beatrice Barr, Upper Saddle River, 07458 (201) 934-3967	Roy Rossow, Upper Saddle River, 07458 (201) 934-3965

Waldwick Borough	Mary Ann Gordon, Waldwick, 07463 (201) 652-5300	Mary Ann Viviani, Waldwick, 07463 (201) 652-5858
Wallington Borough	Stuart A. Stolarz, Wallington, 07057 (201) 777-0769	Vivian Desbiens, Wallington, 07057 (201) 777-1031
Washington Township	Raymond J. Damiano, Westwood, 07675 (201) 664-1292	Kathleen M. Krause, Westwood, 07675 (201) 666-8797
Westwood Borough	James G. Sealy, Westwood, 07675 (201) 664-7100	Rebecca Overgaard, Westwood, 07675 (201) 664-7061
Woodcliff Lake Borough	John P. Campbell, Woodcliff Lake, 07675 (201) 391-4977	Althea Kraus, Woodcliff Lake, 07675 (201) 391-4977
Wood-Ridge Borough	Frank Porfido, Wood-Ridge, 07075 (201) 939-0877	Doris Marek, Wood-Ridge, 07075 (201) 939-0254
Wyckoff Township	Joan Kozeniesky, Wyckoff, 07481 (201) 891-7000	Mary G. Smith, Wyckoff, 07481 (201) 891-7000

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN BURLINGTON COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bass River Township	Cornelius Garrison, Port Republic, 08241 (609) 296-3337	Cindy Coates, New Gretna, 08224 (609) 296-3337
Beverly City	John J. Centinaro, Beverly, 08010 (609) 387-0959	Michele Adams, Beverly, 08010 (609) 387-1610
Bordentown City	Donald Kosul, Trenton, 08690 (609) 298-0604 or 737-0607	Susan Kelly, Bordentown, 08505 (609) 298-0073
Bordentown Township	William R. Tantum, Bordentown, 08505 (609) 298-2809 James Harvey, Bordentown	Evelyn Archer, Bordentown, 08505 (609) 298-5479
Burlington City	Michael J. Sheridan, Burlington, 08016 (609) 386-0370	Joseph M. Wallace, Jr., Burlington, 08016 (609) 386-0790
Burlington Township	Harry F. Renwick, Burlington, 08016 (609) 386-4444	Mary R. Washington, Burlington, 08016 (609) 386-4444
Chesterfield Township	James Harvey, Trenton, 08620 (609) 298-0211	Janice L. Jones, Trenton, 08620 (609) 298-2311 or 298-2315
Cinnaminson Township	Lawrence O. Vituscka, Cinnaminson, 08077 (609) 829-6000	Marianne E. Hulme, Cinnaminson, 08077 (609) 829-6000
Delanco Township	Donn C. Lamon, Delanco, 08075 (609) 461-0561 or 829-8052	Eunice Emery, Delanco, 08075 (609) 461-1589
Delran Township	Harry F. Renwick, Jr., Delran, 08075 (609) 461-7734	Donna M. Ibbetson, Delran, 08075 (609) 461-7734
Eastampton Township	Harry F. Renwick, Mount Holly, 08060 (609) 267-5723	Patricia Pincus, Mt. Holly, 08060 (609) 267-5380
Edgewater Park Township	Leo Midure, Edgewater Park, 08010 (609) 877-2050	LaVerna Hanczar, Beverly, 08010 (609) 877-2062
Evesham Township	Carol Kerr, Marlton, 08053 (609) 983-2900 Edward J. Bligh, Marlton	Helen V. Thorne, Marlton, 08053 (609) 983-2900
Fieldsboro Borough	Walter G. Kosul, Trenton, 08610 (609) 298-2398	Evelyn M. Archer, Fieldsboro, 08505 (609) 298-6344
Florence Township	Olga S. Olesko, Florence, 08518 (609) 499-2525	Harry W. Fauver, Jr., Florence, 08518 (609) 499-2525
Hainesport Township	Dennis Bianchini, Hainesport, 08036 (609) 267-6470	Marie P. Gribbin, Hainesport, 08036 (609) 267-6470
Lumberton Township	Dolores Smith, Lumberton, 08048 (609) 267-5961	Ruth E. Lewis, Lumberton, 08048 (609) 267-5961
Mansfield Township	James Harvey, Columbus, 08022 (609) 298-0542	Joan B. Slane, Columbus, 08022 (609) 298-4455
Maple Shade Township	Harry F. Renwick, Jr., Maple Shade, 08052 (609) 779-9610	Denise Colleta-Lawler, Maple Shade, 08052 (609) 799-9610
Medford Township	Gilbert V. Gobel, Medford, 08055 (609) 654-2608	Joan M. Schifferdecker, Medford, 08055 (609) 654-2608
Medford Lakes Borough	Douglas Kolton, Medford Lakes, 08055 (609) 654-8898	Judson Moore, Jr., Medford Lakes, 08055 (609) 654-8898
Moorestown Township	Edward Burek, Moorestown, 08057 (609) 235-0912	Cindy Donaway, Moorestown, 08057 (609) 235-0912
Mount Holly Township	Leo L. Midure, Mount Holly, 08060 (609) 267-0170	Maryann Zanone, Mt. Holly, 08060 (609) 267-0170

Mount Laurel Township	Edward J. Burek, Mt. Laurel, 08054 (609) 234-6272	Margaret B. Odell, Mt. Laurel, 08054 (609) 234-0001
New Hanover Township	Donald B. Malloy, Cookstown, 08511 (609) 758-2172	Mildred I. South, Cookstown, 08511 (609) 758-2695 or 258-3906
North Hanover Township	Donald Kosul, Wrightstown, 08562 (609) 758-2522	Barbara Sprowl, Wrightstown, 08562 (609) 758-2563
Palmyra Borough	Donn C. Lamon, Palmyra, 08065 (609) 829-6100	Rudolf K. Creyaufmiller, Palmyra, 08065 (609) 829-6100
Pemberton Borough	Leon Wack, Pemberton, 08068 (609) 894-8222	Harold C. Griffon, Pemberton, 08068 (609) 894-8222
Pemberton Township	Sharon R. Austin, New Lisbon, 08064 (609) 894-8201	Deborah L. Keuerleber, New Lisbon, 08064 (609) 894-8201
Riverside Township	Chester J. Jankowski, Riverside, 08075 (609) 461-1460 Anthony F. Cicali, Riverside	Patricia Collinsworth, Riverside, 08075 (609) 461-1460
Riverton Borough	Chester J. Jankowski, Riverton, 08077 (609) 829-0120	Anna May Whitelock, Riverton, 08077 (609) 829-0120
Shamong Township	James J. Noble, Mount Holly, 08060 (609) 268-2377	Louise Berger, Vincentown, 08088 (609) 268-9530
Southampton Township	Dennis DeKlerk, Vincentown, 08088 (609) 859-3235	Joan B. Wescott, Vincentown, 08088 (609) 859-3232
Springfield Township	John M. Schwager, Jobstown, 08041 (609) 723-8420	Virginia L. Freck, Jobstown, 08041 (609) 723-4848
Tabernacle Township	Dennis DeKlerk, Tablernacle, 08088 (609) 268-1220	Michael Gross, Tabernacle, 08088 (609) 268-0447
Washington Township	Cornelius Garrison, Pt. Republic, 08241 (609) 652-9268	William O. Walters, Egg Harbor, 08215 (609) 965-3308
Westampton Township	James J. Noble, Mt. Holly, 08060 (609) 267-9330	Franklin E. Hoke, Mt. Holly, 08060 (609) 261-5914
Willingboro Township	Margaret Harper, Willingboro, 08046 (609) 877-2200 Ext. 213	Joanne Diggs, Willingboro, 08046 (609) 877-2200
Woodland Township	Teresa Paglione, Chatsworth, 08019 (609) 726-1700	Ethel Brower, Chatsworth, 08019 (609) 726-1700
Wrightstown Borough	Donald Kosul, Trenton, 08690 (609) 723-4450	Elizabeth Kirby, Wrightstown, 08562 (609) 723-4450

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN CAMDEN COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Audubon Borough	Douglas V. Kolton, Audubon, 08106 (609) 547-0710 854-0500 (Home)	Margaret Meekins, Audubon, 08106 (609) 547-0710
Audubon Park Borough	Stephen Kessler, Audubon Park, 08106 (609) 547-5236	Fred Ledrick, Audubon Park, 08106 (609) 547-5236
Barrington Borough	Stephen Kessler, Barrington, 08007 (609) 547-0706	Rita M. Drumm, Barrington, 08007 (609) 547-0706
Bellmawr Borough	Anthony R. Leone, Bellmawr, 08031 (609) 933-1313	Charles J. Sauter, III, Bellmawr, 08031 (609) 933-1313
Berlin Borough	Christine Wahl, Berlin, 08009 (609) 767-7777	Barbara Berglund, Berlin, 08009 (609) 767-7777
Berlin Township	Gilbert V. Goble, West Berlin, 08091 (609) 767-1854	Diane Zoppel, West Berlin, 08091 (609) 767-1854
Brooklawn Borough	Charles A. Warrington, Clementon, 08021 (609) 456-0750	George Damminger, Brooklawn, 08030 (609) 456-0750
Camden City	Patrick T. Corbett, Camden, 08101 (609) 757-7023	Constance Rivard, Camden, 08101 (609) 757-7001
Cherry Hill Township	Dennis Bianchini, Cherry Hill, 08002 (609) 488-7899	Dorothy Jefferson, Cherry Hill, 08002 (609) 488-7880
Chesilhurst Borough	William T. Lamb, Chesilhurst, 08089 (609) 767-4153	Wallicia Archer, Chesilhurst, 08089 (609) 767-4221
Clementon Borough	Charles E. Warrington, Clementon, 08021 (609) 783-0284	Barbara Heller, Clementon, 08021 (609) 783-0284
Collingswood Borough	Michael J. Sheridan, Collingswood, 08108 (609) 854-0720	Mae Sanchez, Collingswood, 08108 (609) 854-0720
Gibbsboro Borough	Michael J. Sheridan, Gibbsboro, 08026 (609) 783-9609	Marie Capuzzi, Gibbsboro, 08026 (609) 783-8925

Gloucester City	Michael J. Sheridan, Gloucester City, 08030 (609) 456-1250	Patricia Shute, Gloucester, 08030 (609) 456-1250
Gloucester Township	Charles G. Palumbo, Jr., Blackwood, 08012 (609) 228-4000	Delores Joyce, Blackwood, 08012 (609) 228-4000
Haddon Township	Michael J. Sheridan, Westmont, 08108 (609) 854-2727	Marion Schuck, Westmont, 08108 (609) 854-2727
Haddonfield Borough	Michael J. Sheridan, Haddonfield, 08033 (609) 429-4700	Janet G. Betley, Haddonfield, 08033 (609) 429-4700
Haddon Heights Borough	Christine Wahl, Haddon Heights, 08035 (609) 547-7164	Audrey M. Tursi, Haddon Heights, 08035 (609) 547-7164
Hi-Nella Borough	Richard W. Arrowood, Hi-Nella, 08083 (609) 784-0500	Earl W. Schilling, Hi-Nella, 08083 (609) 783-6237
Laurel Springs Borough	Richard W. Arrowood, Laurel Springs, 08021 (609) 784-0500	Patricia A. McCunney, Laurel Springs, 08021 (609) 784-0500
Lawnside Borough	Walter A. Baxter, Jr., Somerdale, 08083 (609) 573-6200	Howard Brown, Lawnside, 08045 (609) 573-6200
Lindenwold Borough	Thomas G. Glock, Lindenwold, 08021 (609) 783-2121	Kathleen Borek, Lindenwold, 08021 (609) 783-2121
Magnolia Borough	Ronald G. Aaronson, Magnolia, 08049 (609) 783-1520	William C. Walker, Jr., Magnolia, 08049 (609) 783-1520
Merchantville Borough	A. Hobart Grant, Merchantville, 08109 (609) 662-2474	Daniel P. Gotthold, Merchantville, 08109 (609) 662-2474
Mt. Ephraim Borough	John J. McGraw, Mt. Ephraim, 08059 (609) 931-1546	Catherine Pepe, Mt. Ephraim, 08059 (609) 931-1546
Oaklyn Borough	Anthony Leone, Oaklyn, 08107 (609) 858-2457 Howard D. Summerfield, Oaklyn	Judith Pierce, Oaklyn, 08107 (609) 858-2457
Pennsauken Township	William R. Buffington, Pennsauken, 08110 (609) 665-1000 Anthony R. Leone, Pennsauken	Louis Casetti, Pennsauken, 08110 (609) 665-1000
Pine Hill Borough	Douglas Kolton, Pine Hill, 08021 (609) 783-7400	Mildred Mayer, Pine Hill, 08021 (609) 783-7400
Pine Valley Borough	John Redman, Clementon, 08021 (609) 783-7078	Robert W. Mather, Pine Valley, 08021 (609) 783-7078
Runnemede Borough	Ronald G. Aaronson, Runnemede, 08078 (609) 939-5161	David J. Watson, Runnemede, 08078 (609) 939-4437
Somerdale Borough	Walter A. Baxter, Jr. Somerdale, 08083 (609) 783-6320	Elizabeth J. Caswell, Somerdale, 08083 (609) 783-6320
Stratford Borough	Harvey E. Duus, Stratford, 08084 (609) 783-0600	Donald Carlson, Stratford, 08084 (609) 783-0600
Tavistock Borough	A. Hobart Grant, Merchantville, 08109 (609) 429-1878	Marie C. Redanauer, Barrington, 08007 (609) 429-1878
Voorhees Township	Michael C. Kane, Voorhees, 08043 (609) 429-7767	Florence Mackin, Voorhees, 08043 (609) 429-7762
Waterford Township	Christine Wahl, Atco, 08004 (609) 767-0360	Leah Wilhelm, Atco, 08004 (609) 767-0295
Winslow Township	Stephen Kessler, Braddock, 08037 (609) 567-0700	Charles A. Mauriello, Braddock, 08037 (609) 567-0700
Woodlynne Borough	Bruce Coyle, Woodlynne, 08107 (609) 962-8300	Curtis Myers, Woodlynne, 08107 (609) 962-8300

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN CAPE MAY COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Avalon Borough	John J. Newman, Avalon, 08202 (609) 967-8200	Lillian E. Blackledge, Avalon, 08202 (609) 967-8200
Cape May City	Maryann D. Mason, Cape May, 08204 (609) 884-9545	Bruce MacLeod, Cape May, 08204 (609) 884-9540
Cape May Point Borough	Andre P. Souchak, Wildwood Crest, 08260 (609) 884-5603	Linda M. Monge, Cape May Point, 08212 (609) 884-5603
Dennis Township	Patricia A. Sutton, Dennisville, 08214 (609) 861-5721	J. Loren Swagler, Dennisville, 08214 (609) 861-5814 or 861-5122
Lower Township	Linda E. Mazurie, Villas, 08251 (609) 886-2005	Joan Taylor, Villas, 08251 (609) 886-2005
Middle Township	Joseph H. Ravitz, Cape May Court House, 08210 (609) 465-8726	Anne Watson, Cape May Court House, 08210 (609) 465-8724

North Wildwood City	Frank C. Nelson, N. Wildwood, 08260 (609) 522-1041	Albert E. Tarbotton, Jr., N. Wildwood, 08260 (609) 522-2049
Ocean City	Diana Allegretto, Ocean City, 08226 (609) 399-6111	Gary Hink, Ocean City, 08226 (609) 399-6111
Sea Isle City	John J. Newman, Sea Isle City, 08243 (609) 263-2500	Elizabeth J. Yanucci, Sea Isle City, 08243 (609) 263-4461
Stone Harbor Borough	Joseph Gallagher, Stone Harbor, 08247 (609) 368-6812	Ann F. Embody, Stone Harbor, 08247 (609) 368-4223
Upper Township	F. William Mitchell, Tuckahoe, 08250 (609) 628-2813	Susan R. Peifer, Tuckahoe, 08250 (609) 628-2021
West Cape May Borough	Frank C. Nelson, W. Cape May, 08204 (609) 884-2727	Clinton Van Berry, W. Cape May, 08204 (609) 884-0780
West Wildwood Borough	Andre P. Souchak, West Wildwood, 08260 (609) 522-4845	Dorothy Tomlin, West Wildwood, 08260 (609) 522-4845
Wildwood City	Joseph M. Gallagher, Wildwood, 08260 (609) 522-2444	VACANCY, Wildwood, 08260 (609) 522-2444
Wildwood Crest Borough	Andre P. Souchak, Wildwood Crest, 08260 (609) 522-7788	Dorothy Unruh, Wildwood Crest, 08260 (609) 522-7729
Woodbine Borough	Patricia A. Sutton, Woodbine, 08270 (609) 861-2153	Frances Pettit, Woodbine, 08270 (609) 861-2153 or 861-2152

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN CUMBERLAND COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bridgeton City	Mary L. DiMatteo, Bridgeton, 08302 (609) 455-3230 Ext. 208	Jean S. Whyte, Bridgeton, 08302 (609) 455-3230
Commercial Township	David Brown, Port Norris, 08349 (609) 785-1484	Grace R. Robinson, Port Norris, 08349 (609) 785-1484
Deerfield Township	Steven C. Nothnick, Rosenhayn, 08352 (609) 455-3200	Ruth Moynihan, Rosenhayn, 08352 (609) 455-3200
Downe Township	R. Wayne Mounts, Dividing Creek, 08315 (609) 785-1400	Judson Moore, Newport, 08345 (609) 447-3153
Fairfield Township	R. Wayne Mounts, Fairton, 08320 (609) 453-3167	Julia D. Gates, Fairton, 08320 (609) 453-3154
Greenwich Township	R. Wayne Mounts, Bridgeton, 08302 (609) 455-8828	Laura Mae Doughty, Greenwich, 08323 (609) 451-2314
Hopewell Township	R. Wayne Mounts, Bridgeton, 08302 (609) 455-8828	Eleanor Lesh, Bridgeton, 08302 (609) 455-1230
Lawrence Township	Doris Sanza, Cedarville, 08311 (609) 477-3065	William Patitucci, Cedarville, 08311 (609) 447-3223
Maurice River Township	William R. Hayes, Leesburg, 08327 (609) 785-1120	J. Roy Oliver, Leesburg, 08327 (609) 785-1120
Millville City	Ralph H. Lane, Millville, 08332 (609) 825-7000 Ext. 284	Kirk L. Nylund, Millville, 08332 (609) 825-7000
Shiloh Borough	Daniel W. Davis, Shiloh, 08353 (609) 451-7724	Ruth Davis, Shiloh, 08353 (609) 451-7724
Stow Creek Township	B. Frank Harris, Bridgeton, 08302 (609) 451-8365	Richard D. Gray, Bridgeton, 08302 (609) 451-7544
Upper Deerfield Township	George M. Taylor, Jr., Seabrook, 08302 (609) 451-3811	Clair H. Miller, Jr., Seabrook, 08302 (609) 451-3811
Vineland City	Joseph Perella, Vineland, 08360 (609) 794-4000	Alan Bernardini, Vineland, 08360 (609) 794-4000

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN ESSEX COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Belleville Township	Thomas Salzano, Belleville, 07109 (201) 450-3304	Stephen N. Vogel, Jr., Belleville, 07109 (201) 450-3341
Bloomfield Township	Floyd Rake, Bloomfield, 07003 (201) 680-4021	John D. Scheuten, Bloomfield, 07003 (201) 680-4049
Caldwell Township	Donald J. Sherman, Caldwell, 07006 (201) 226-6349	Maureen M. Pollock, Caldwell, 07006 (201) 226-6349
Cedar Grove Township	George F. Librizzi, Cedar Grove, 07009 (201) 239-1410 Ext. 217	William M. Homa, Cedar Grove, 07009 (201) 239-1410 Ext. 233
East Orange City	Victor A. Hartsfield, Sr., E. Orange, 07019 (201) 266-5105 Nicholas J. Hook, E. Orange	James R. Oates, E. Orange, 07019 (201) 266-5130

Essex Fells Township	Donald J. Sherman, Caldwell, 07006 (201) 226-6349	Marie B. Addis, Essex Fells, 07021 (201) 226-3400
Fairfield Township	Carlo J. Alongi, Jr., Fairfield, 07004 (201) 882-2718	Victoria G. Nigro, Fairfield, 07004 (201) 882-2708
Glen Ridge Township	William H. Merdinger, Glen Ridge, 07028 (201) 748-8400	Vincent A. Belluscio, Glen Ridge, 07028 (201) 748-8400
Irvington Township	James J. Gibbs, Irvington, 07111 (201) 399-6684	Kathleen Doriety, Irvington, 07111 (201) 399-6614
Livingston Township	Lidia Dumytsch, Livingston, 07039 (201) 535-7978	Kathleen Emmert, Livingston, 07039 (201) 535-7986
Maplewood Township	Harold H. Liebeskind, Maplewood, 07040 (201) 762-3433	Joseph W. Bonin, Maplewood, 07040 (201) 762-1312
Millburn Township	John J. Murray, Millburn, 07041 (201) 564-7081 Olga Stanziale, Millburn	Gerald A. Viturello, Millburn, 07041 (201) 564-7083
Montclair Township	Jean R. Caradonna, Montclair, 07042 (201) 509-4920	Carol Krehel, Montclair, 07042 (201) 509-4921
Newark City	Joseph Frisina, Newark, 07102 (201) 733-3950	Michelle R. Garnes, Newark, 07102 (201) 733-8098 or 733-3978
North Caldwell Township	George F. Librizzi, N. Caldwell, 07006 (201) 228-6417	Frances I. Lucchino, N. Caldwell, 07006 (201) 228-6418
Nutley Township	Joseph F. Reilley, Nutley, 07110 (201) 284-4956	Marie Chieco, Nutley, 07110 (201) 284-4963
Orange Township	Barbara Phillips Brown, Orange, 07050 (201) 266-4008	Alvenia Jones, Orange, 07050 (201) 266-4020
Roseland Borough	John J. Murray, Roseland 07068 (201) 226-8080	Maureen Burns, Roseland, 07068 (201) 226-8080
So. Orange Village Twp	Edward T. Coll, So. Orange, 07079 (201) 762-6000	Patricia K. Flynn, So. Orange, 07079 (201) 762-6000
Verona Township	Jean R. Caradonna, Verona, 07044 (201) 857-4837	Dorothy M. Trimmer, Verona, 07044 (201) 857-4801
West Caldwell Township	George F. Librizzi, W. Caldwell, 07006 (201) 226-2303 Henry A. Wefferling, Jr., W. Caldwell	Gale A. Stuart, W. Caldwell, 07006 (201) 226-2304
West Orange Township	Frank Presto, W. Orange, 07052 (201) 325-4060	Joseph G. Antonucci, W. Orange, 07052 (201) 325-4075

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN GLOUCESTER COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Clayton Borough	Christine Wahl, Clayton, 08312 (609) 881-4770 Robert Checchia, Clayton	Barbara Heller, Clayton, 08312 (609) 881-1878
Deptford Township	Joseph Harasta, Deptford, 08096 (609) 845-5300	Joyce Michaels, Deptford, 08096 (609) 845-3184
East Greenwich Township	Nicholas J. Monahan, Jr., Clarksboro, 08020 (609) 423-4637	Lois Pinzka, Clarksboro, 08020 (609) 423-0606
Elk Township	Bruce Coyle, Williamstown, 08094 (609) 881-6525 Paula Etschman, Williamstown	Patricia C. Shute, Monroeville, 08343 (609) 881-6223
Franklin Township	George Tice, Sr., Woodbury Heights, 08097 (609) 694-1234 Joseph Harasta, Franklinville	Doris Bryan, Franklinville, 08322 (609) 694-1234
Glassboro Borough	Michael J. Sheridan, Glassboro, 08028 (609) 881-0292 Francis M. Flynn, Jr., Glassboro	Jean Bates, Glassboro, 08028 (609) 881-9230
Greenwich Township	Frank P. Leone, Gibbstown, 08027 (609) 423-1793 Horace J. Spoto, Gibbstown	Mildred Flagg, Gibbstown, 08027 (609) 423-1004
Harrison Township	Joyce L. Nuneviller, Thorofare, 08086 (609) 478-4111 Thomas C. Davis, Delran	Lorraine Roberts, Mullica Hill, 08062 (609) 478-4111
Logan Township	Horace J. Spoto, Gibbstown, 08027 (609) 467-3424	Jean Austin, Bridgeport, 08014 (609) 467-3606
Mantua Township	Donald C. Rannels, Sewell, 08080 (609) 468-1500	Bonnie Coleman, Mantua, 08051 (609) 468-5892

Monroe Township	Bruce E. Coyle, Williamstown, 08094 (609) 728-9817 Paula J. Etschman, Williamstown	Alma Alexander, Williamstown, 08094 (609) 728-9814
National Park Borough	James H. Jones, West Deptford, 08066 (609) 845-3891	Catherine Scarlett, National Park, 08063 (609) 845-3891
Newfield Borough	Michael Jones, Newfield, 08344 (609) 697-1100 Stephen Nothnick, Vineland	Ruth Moynihan, Newfield, 08344 (609) 697-1100
Paulsboro Borough	Robert Glocker, Paulsboro, 08066 (609) 423-1500 or 423-1658 James B. Milliken, Paulsboro	Esther Salvatore, Paulsboro, 08066 (609) 423-1500
Pitman Borough	Ronald J. Fijalkowski, Pitman, 08071 (609) 589-3522 E. Chris Kloss, Pitman Joyce Nuneviller, Pitman	Lois C. Thompson, Pitman, 08071 (609) 589-3522
So. Harrison Township	W. Kirk Horner, Harrisonville, 08039 (609) 478-4216	William C. Pettit, Harrisonville, 08039 (609) 769-2531
Swedesboro Borough	Horace J. Spoto, Gibbstown, 08027 (609) 467-0202 or 423-4637	Lura M. Conner, Swedesboro, 08085 (609) 467-0202
Washington Township	Leo L. Midure, Turnersville, 08012 (609) 589-0520 Ext. 24 Linda B. Kalusa, Turnersville	Ann Crane, Turnersville, 08012 (609) 589-0538
Wenonah Borough	Alicia Melson, Thorofare, 08086 (609) 468-5228	Betty Ann Scully, Wenonah, 08090 (609) 468-5228
West Deptford Township	Alicia Melson, Thorofare, 08086 (609) 853-4575	George Damminger, Thorofare, 08086 (609) 853-4569
Westville Borough	George Tice, Sr., Westville, 08093 (609) 456-0030	Barbara Hoffman, Westville, 08093 (609) 456-0030
Woodbury City	Horace Spoto, Woodbury, 08096 (609) 845-1300	Charles Owens, Jr., Woodbury 08096 (609) 845-1300
Woodbury Heights Boro	George Tice, Sr., Woodbury Heights 08097 (609) 848-2832 Frank J. Rizzo, Jr., Woodbury Heights Joseph Harasta, Franklinville	Sandra Kraus, Woodbury Heights, 08097 (609) 848-2832
Woolwich Township	Bruce Komito, Swedesboro, 08085 (609) 767-5500	Mary C. Folker, Swedesboro, 08085 (609) 467-1151

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN HUDSON COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bayonne City	Marvin J. Joss, Bayonne, 07002 (201) 858-6050	Neil P. Barmann, Bayonne, 07002 (201) 858-6055
East Newark Borough	Henry Michaliszyn, E. Newark, 07029 (201) 481-2902	Stanley L. Rimgail, E. Newark, 07029 (201) 481-2902
Guttenberg Town	James C. Terhune, Guttenberg, 07093 (201) 868-2516 or 330-2030	Dorothy Colby, Guttenberg, 07093 (201) 868-3304
Harrison Town	Albert Cifelli, Harrison, 07029 (201) 268-2448	Amy Jennette, Harrison, 07029 (201) 268-2424
Hoboken City	Hugh A. McGuire, Jr., Hoboken, 07030 (201) 420-2024	Louis Picardo, Hoboken, 07030 (201) 420-2081
Jersey City	Peter Casamasino, Jersey City, 07302 (201) 547-5131 Marvin J. Joss, Jersey City, 07305	Denise Zambardino, Jersey City, 07302 (201) 547-5120
Kearny Town	Gerard N. Pontrelli, Kearny, 07032 (201) 991-2700	Charles Connolly, Kearny, 07032 (201) 991-2700
North Bergen Township	Paul Sadlon, North Bergen, 07047 (201) 392-2023	Edward Meehan, North Bergen, 07047 (201) 392-2017
Secaucus Town	James C. Terhune, Secaucus, 07094 (201) 330-2030	Allan R. Bartolozzi, Secaucus, 07094 (201) 330-2021
Union City	Hugh A. McGuire, Jr., Union City, 07087 (201) 348-5725 Joseph P. Stancati, Union City, 07087	Mary F. Clerici, Union City, 07087 (201) 348-5714
Weehawken Township	Paul Sadlon, Weehawken, 07087 (201) 319-6014	Frances Dolan, Weehawken, 07087 (201) 319-6014
West New York Town	Irwin Sabin, West New York, 07093 (201) 861-7000 John P. Campbell, West New York	Helen Cameron, West New York, 07093 (201) 861-7000

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN HUNTERDON COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Alexandria Township	Curtis H. Schick, Little York, 08834 (201) 996-2624	Margaret Augustine, Milford, 08848 (201) 996-2624
Bethlehem Township	Eloise Hagaman, Asbury, 08802 (201) 479-6657	Jane Heater, Asbury, 08802 (201) 735-0593
Bloomsbury Borough	Alma Papics, Flemington, 08822 (201) 782-4459	Judy Holmberg, Phillipsburg, 08865 (201) 479-4200
Califon Borough	Eloise Hagaman, Califon, 07830 (201) 479-6657	Joseph L. Inguaggiato, Califon, 07830 (201) 832-2091
Clinton Town	Marcia S. Zujkowski, Belle Mead, 08502 (201) 735-8616	Nancy E. Smith, Clinton, 08809 (201) 735-7616
Clinton Township	John F. Wade, Annandale, 08801 (201) 735-2053	Lillian M. Hodge, Annandale, 08801 (201) 735-2275
Delaware Township	Alma Papics, Sergeantsville, 08557 (609) 397-3240	Jacqueline Vosselman, Sergeantsville, 08557 (609) 397-3240
East Amwell Township	Herbert B. Tietjen, Ringoes, 08551 (201) 782-8520	Beatrice Pleskach, Ringoes, 08551 (201) 782-5209
Flemington Borough	William Brewer, Flemington, 08822 (201) 782-8840	Robert Hagan, Flemington, 08822 (201) 782-8840
Franklin Township	Robert W. Schmid, Pittstown, 08867 (201) 730-8552	Arthur Johnson, Pittstown, 08867 (201) 735-5215
Frenchtown Borough	Charles G. Thorne, Annandale, 08801 (201) 735-8635	Virginia Atheras, Frenchtown, 08825 (201) 996-4524
Glen Gardner Borough	Robert M. Vance, Annandale, 08801 (201) 638-4389	Nancy Smith, Glen Gardner, 08826 (201) 537-4748
Hampton Borough	Robert M. Vance, Annandale, 08801 (201) 638-4389	Barbara Poole, Hampton, 08827 (201) 537-2329
High Bridge Borough	Herbert B. Tietjen, High Bridge, 08829 (201) 638-4090	Deborah Giordano, High Bridge, 08829 (201) 638-6170
Holland Township	Paul Frank Dzavik, Milford, 08848 (201) 995-4830	Thomas Cegielski, Milford, 08848 (201) 995-2047
Kingwood Township	Lawrence Melamed, Frenchtown, 08825 (201) 996-4276 or (215) 493-6816 (Home)	Margaret Augustine, Frenchtown, 08825 (201) 996-3886
Lambertville City	Lorah Houser Jankord, Lambertville, 08530 (609) 397-0110	Alice Ann Hauck, Lambertville, 08530 (609) 397-0110
Lebanon Borough	Curtis Schick, Little York, 08834 (201) 236-2425	Robert F. Hagan, Sr., Lebanon, 08833 (201) 236-2342
Lebanon Township	Carole Hoffman, Glen Gardner, 08826 (201) 537-2180	Rachel Steward, Glen Gardner, 08826 (201) 638-8525
Milford Borough	Charles G. Thorne, Milford, 08848 (201) 735-8635	Judy Holmberg, Milford, 08848 (201) 995-2760
Raritan Township	William A. Brewer, Flemington, 08822 (201) 806-6100	John W. Tine, Jr., Flemington, 08822 (201) 806-6100
Readington Township	Edward Kerwin, Whitehouse Station, 08889 (201) 534-9715	Pat Horne, Whitehouse Station, 08889 (201) 534-9761
Stockton Borough	Alma M. Papics, Stockton, 08559 (201) 782-4459	Carol Hettman, Stockton, 08559 (609) 397-8946
Tewksbury Township	Mark S. Whitt, Lebanon, 08833 (201) 832-9424	Kay Winzenreid, Lebanon, 08833 (201) 832-5511
Union Township	Paul Dzavik, Hampton, 08827 (201) 735-9555	Klara Tarsi, Hampton, 08827 (201) 735-8027
West Amwell Township	Lorah Houser Jankord, Lambertville, 08530 (609) 397-2054 or 695-1950 (home)	Catherine Jaeger, Lambertville, 08530 (609) 397-2054

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN MERCER COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
East Windsor Township	Edward J. Hritz, Windsor, 08520 (609) 443-4000	Dolores A. Clark, E. Windsor, 08520 (609) 443-4000
Ewing Township	John Elder, Trenton, 08618 (609) 883-2900	Blacey M. Cammarata, Trenton, 08618 (609) 883-2900
Hamilton Township	E. Lee Jones, Trenton, 08650 (609) 890-3654	Samuel Cannizzaro, Trenton, 08650 (609) 890-3890

Hightstown Borough	Robert E. Ohle, Hightstown, 08520 (609) 448-1080	Jean H. Esch, Hightstown, 08520 (609) 490-5108
Hopewell Borough	Christopher Fuges, Hopewell, 08525 (609) 466-0965	Marian Allen, Hopewell, 08525 (609) 466-0965
Hopewell Township	Donald Kosul, Titusville, 08560 (609) 737-0607	Arthur Johnson, Titusville, 08560 (609) 737-0630
Lawrence Township	William H. Hough, Lawrenceville, 08648 (609) 896-9400, Ext. 213	Alice Fish, Lawrenceville 08648 (609) 896-9400, Ext. 219
Pennington Borough	William C. Rockel, Pennington, 08534 (609) 737-0276	Irene Billings, Pennington, 08534 (609) 737-0276
Princeton Borough	Carol Ann Caskey, Princeton, 08540 (609) 497-7607	Decimus W. Marsh, Princeton, 08542 (609) 497-7625
Princeton Township	Carol Ann Caskey, Princeton 08540 (609) 924-1084	John S. Clawson, Jr., Princeton, 08540 (609) 924-1058
Trenton City	Joseph T. Kucinski, Trenton, 08608 (609) 989-3091	Edward Kirkendoll, Trenton, 08608 (609) 989-3071
Washington Township	E. Lee Jones, Robbinsville, 08691 (609) 259-7082	Judith Scheideler, Robbinsville, 08691 (609) 259-9498
West Windsor Township	Steven H. Benner, Princeton Jct., 08550 (609) 799-2400	Kay T. Reed, Princeton Jct., 08550 (609) 799-2400

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN MIDDLESEX COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Carteret Borough	William H. Marbach, Carteret, 07008 (201) 541-7822	Patrick DeBlasio, Carteret, 07008 (201) 541-7814
Cranbury Township	Linda E. Peters, Cranbury, 08512 (609) 395-0544	Kathryn M. Hansen, Cranbury, 08512 (609) 395-0544
Dunellen Borough	Thomas Boyle, So. Plainfield, 07080 (201) 968-3033	K.A. Gangemi, Dunellen, 08812 (201) 968-3033
East Brunswick Township	Walter G. Kosul, E. Brunswick, 08816 (201) 390-6845	Irene Wolff, E. Brunswick, 08816 (201) 390-6835
Edison Township	Paul Raffiani, Edison, 08817 (201) 287-0900	Gary M. Farinich, Edison, 08817 (201) 287-0900
Helmetta Borough	Edward Heindel, Jamesburg, 08831 (201) 521-0386	Margaret J. Wilson, Helmetta, 08828 (201) 521-0386
Highland Park Borough	Thomas F. Boyle, So. Plainfield, 07080 (201) 572-3400	Collen Barcheski, Highland Park, 08904 (201) 572-3400
Jamesburg Borough	Carmen C. Pirre, Jamesburg, 08831 (201) 521-2222	Frank J. Jawidzik, Jamesburg, 08831 (201) 521-2222
Metuchen Borough	Sandra A. Blake, Metuchen, 08840 (201) 632-8516	Eleanor Brennan, Metuchen, 08840 (201) 632-8512
Middlesex Borough	Francis T. Zupko, Middlesex, 08846 (201) 356-7400	Shirlee Androus, Middlesex, 08846 (201) 356-7400
Milltown Borough	Eldo Magnani, Jr., Milltown, 08850 (201) 828-2100	Diane Wagner, Milltown, 08850 (201) 828-2100
Monroe Township	Bridget Mahoney, Jamesburg, 08831 (201) 521-4400	Josephine Rosnick, Jamesburg, 08831 (201) 521-4400
New Brunswick City	Kathleen Hayes, New Brunswick, 08901 (201) 745-5012	Elizabeth E. Barry, New Brunswick, 08901 (201) 745-5040
North Brunswick Township	Susan Supak, N. Brunswick, 08902 (201) 418-2250	Pamela Roskey, N. Brunswick, 08902 (201) 418-2247
Old Bridge Township	Courtney Powell, Old Bridge, 08857 (201) 721-5500	Claire Viafora, Old Bridge, 08857 (201) 721-5500
Perth Amboy City	James G. Goumas, Perth Amboy, 08861 (201) 826-0290	C. Marion LaPira, Perth Amboy, 08861 (201) 826-0290
Piscataway Township	Joan Dambach, Piscataway, 08854 (201) 562-2300 Thomas F. Boyle, So. Plainfield John Redmond, Piscataway	Edward Wanzie, Piscataway, 08854 (201) 562-2300
Plainsboro Township	Jean A. Jacobsohn, Plainsboro, 08536 (609) 799-0909	Philip W. Rodefeld, Plainsboro, 08536 (609) 799-0909
Sayreville Borough	Joseph J. Kupsch, Jr., Sayreville, 08872 (201) 390-7080	Patrycia M. Mazzocchi, Sayreville, 08872 (201) 390-7040
South Amboy City	Brian J. Enright, South Amboy, 08879 (201) 727-4600 Joseph Noble, South Amboy	Jo Anne Brennan, So. Amboy, 08879 (201) 727-4600

So. Brunswick Township	Eli Serlenga, Monmouth Jct., 08852 (201) 329-4000 Linda E. Peters, Monmouth Jct.	Joseph E. Rauch, Monmouth Jct., 08852 (201) 329-4000
South Plainfield Borough	Gary F. Toth, So. Plainfield, 07080 (201) 754-9000	Charles C. Haus, So. Plainfield, 07080 (201) 754-9000
South River Borough	Carl J. Alongi, Jr., So. River, 08882 (201) 257-1209	Regina Baca, So. River, 08882 (201) 238-3930
Spotswood Borough	Susan Supak, Spotswood, 08884 (201) 251-2068	Jean Gretch, Spotswood, 08884 (201) 251-2346
Woodbridge Township	John Redmond, Woodbridge, 07095 (201) 634-4500	Harold F. Mullin, Woodbridge, 07095 (201) 634-4500

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN MONMOUTH COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Aberdeen Township	Frank Nelson, Aberdeen, 07747 (201) 583-4200	Pauline K. Behr, Aberdeen, 07747 (201) 583-4200
Allenhurst Borough	Benjamin P. Lissner, Jr., Deal, 07723 (201) 531-2757	Edward Mazzacco, Allenhurst, 07711 (201) 531-2757
Allentown Borough	E. Lee Jones, Allentown, 08501 (609) 259-3151	H. Marie Mika, Allentown, 08501 (609) 259-3151
Asbury Park City	Mary Lou Hartman, Asbury Park, 07712 (201) 775-2100	A. Glen Paulin, Asbury Park, 07712 (201) 775-2100
Atlantic Highlands Boro	Susan Yancey-Disbrow, Atlantic Highlands, 07716 (201) 291-1122 William J. Griffin, Atlantic Highlands	Joan A. Smith, Atlantic Highlands, 07716 (201) 291-3297
Avon-by-the-Sea Boro	Cnarles Bramhall, Avon-by-the-Sea, 07717 (201) 502-4510	Eleanor B. Cottrell, Avon-by-the-Sea, 07717 (201) 502-4510
Belmar Borough	William A. Burkhardt, Belmar, 07719 (201) 681-1176	Charles F. Ormsbee, Jr., Belmar, 07719 (201) 681-1176
Bradley Beach Borough	Charles Bramhall, Avon-by-the-Sea, 07717 (201) 776-2978	Betty Jo Arbeitman, Bradley Beach, 07720 (201) 776-2985
Brielle Borough	William A. Burkhardt, Brielle, 08730 (201) 528-6600	Karen S. Brisben, Brielle, 08730 (201) 528-6600
Colts Neck Township	Bernard J. Marx, Colts Neck, 07722 (201) 462-5470	Caroline McCoy, Colts Neck, 07722 (201) 462-5470
Deal Borough	Benjamin P. Lissner, Jr., Deal, 07723 (201) 531-1454 Arthur S. Bahlav, Deal	Valentina Nikitich, Deal, 07723 (201) 531-1454
Eatontown Borough	John A. Turtora, Eatontown, 07724 (201) 389-7609	Patricia De Ponti, Eatontown, 07724 (201) 389-7603
Englishtown Borough	Cathy A. Buchalski, Englishtown, 07726 (201) 446-9235	David H. Baird, Englishtown, 07726 (201) 446-9235
Fair Haven Borough	Bernard J. Marx, Fair Haven, 07704 (201) 741-0891	Dale Connor, Fair Haven, 07704 (201) 741-0891
Farmingdale Borough	Gladys P. Ascough, Farmingdale, 07727 (201) 938-4077	Patricia Sculthorpe, Farmingdale, 07727 (201) 938-4077
Freehold Borough	Sharon R. Hartman, Freehold, 07728 (201) 462-1410	Edward M. Lewis, Freehold, 07728 (201) 462-1410
Freehold Township	Helen J. Ward, Freehold, 07728 (201) 462-7900	Robert N. Ferrell, Freehold, 07728 (201) 462-7900
Hazlet Township	Robert J. Smith, Hazlet, 07730 (201) 264-1700	Emily Beam, Hazlet, 07730 (201) 264-1700
Highlands Borough	Albert Emery, Highlands, 07732 (201) 872-1519	Herbert W. Hartsgrove, Highlands, 07732 (201) 872-1516
Holmdel Township	Vincent M. Pomarico, Holmdel, 07733 (201) 946-8197	Shirley S. Cox, Holmdel, 07733 (201) 946-4455
Howell Township	Gladys P. Ascough, Howell, 07731 (201) 938-4500	Susan C. Davison, Howell, 07731 (201) 938-4500
Interlaken Borough	Ernest Hoffman, Interlaken, 07712 (201) 531-3688	Leon B. Bruno, Jr., Interlaken, 07712 (201) 531-3688
Keansburg Borough	Mary Lou Hartman, Keansburg, 07734 (201) 787-0215, Ext. 35	Carole Carey, Keansburg, 07734 (201) 787-0215, Ext. 26
Keyport Borough	Judith Cannon, Keyport, 07735 (201) 739-3303	Pauline Redmond, Keyport, 07735 (201) 739-3902

Little Silver Borough	Bernard J. Marx, Little Silver, 07739 (201) 842-2400	Catherine C. Wright, Little Silver, 07739 (201) 842-2400
Loch Arbour Village	Benjamin P. Lissner, Deal, 07723 (201) 531-4740	Helen Pines, Loch Arbour, 07711 (201) 531-4740
Long Branch City	Dennis Raftery, Long Branch, 07740 (201) 222-7000	Edward Mazzacco, Long Branch, 07740 (201) 222-7000, Ext. 26
Manalapan Township	Thomas Mancuso, Manalapan, 07726 (201) 446-3200	Ethel Chalmers, Manalapan, 07726 (201) 446-3200
Manasquan Borough	Sharon R. Hartman, Manasquan, 08736 (201) 223-2292	Joanne Madden, Manasquan, 08736 (201) 223-2292
Marlboro Township	Cathy Buchalski, Marlboro, 07746 (201) 536-0200	Shirley Giaquinto, Marlboro, 07746 (201) 536-0200
Matawan Borough	A. Fred Maffeo, Matawan, 07747 (201) 290-2006	Mary M. Geran, Matawan, 07747 (201) 290-2005
Middletown Township	Barbara Clark, Middletown, 07748 (201) 615-2000	Mary Ann Jones, Middletown, 07748 (201) 615-2000
Millstone Township	Lawrence Marzocca, Clarksburg, 08510 (609) 462-4770	David H. Baird, Perrineville, 08535 (201) 462-4770
Monmouth Beach Boro	Frank A. Anfuso, Monmouth Beach, 07750 (201) 229-2204	James C. Fuller, Monmouth Beach, 07750 (201) 229-2204
Neptune Township	William Nikitich, Neptune, 07753 (201) 988-5200	Michael Bascom, Neptune, 07753 (201) 988-5200
Neptune City	Ernest Hoffman, Neptune, 07753 (201) 776-7224	Joel Popkin, Jr., Neptune, 07753 (201) 776-7224
Ocean Township	Alba Dello, Oakhurst, 07755 (201) 531-5000	Martin L. Bailey, Oakhurst, 07755 (201) 531-5000
Oceanport Borough	Ernest G. Hoffman, Oceanport, 07757 (201) 222-8221 Frank A. Anfuso, Oceanport George F. Barrett, Oceanport	Peggy L. Warren, Oceanport, 07757 (201) 222-8221
Red Bank Borough	A. Fred Maffeo, Red Bank, 07701 (201) 530-2767	Bruce Loversidge, Red Bank, 07701 (201) 530-2742
Roosevelt Borough	Michael L. Ticktin, Roosevelt, 08555 (609) 448-0539	Dolores Clark, Roosevelt, 08555 (609) 448-0539
Rumson Borough	Robert J. Smith, Rumson, 07760 (201) 842-3302	Marie Pomphrey, Rumson, 07760 (201) 842-1170
Sea Bright Borough	Frank A. Anfuso, Sea Bright, 07760 (201) 842-0099	Patricia Spahr, Sea Bright, 07760 (201) 842-0099
Sea Girt Borough	William A. Burkhardt, Sea Girt, 08750 (201) 449-9433	Helen B. Brash, Sea Girt, 08750 (201) 449-9433
Shrewsbury Borough	Bernard J. Marx, Little Silver, 07739 (201) 741-3322	Jane A. Longo, Shrewsbury, 07702 (201) 741-3322
Shrewsbury Township	Bernard J. Marx, Little Silver, 07739 (201) 542-0675	Catherine Wright, Eatontown, 07724 (201) 542-0675
South Belmar Borough	Charles Bramhall, Avon-by-the-Sea, 07717 (201) 681-3232	Charlotte Nappa, So. Belmar, 07719 (201) 681-3232
Spring Lake Borough	William A. Burkhardt, Spring Lake, 07762 (201) 449-3888	Susan Schreck, Spring Lake, 07762 (201) 449-3888
Spring Lake Heights Boro	Barbara Clark, Spring Lake Heights, 07762 (201) 449-3500	Jeanne West, Spring Lake Heights, 07762 (201) 449-3500
Tinton Falls Borough	Frank C. Nelson, Tinton Falls, 07724 (201) 542-2324	Lois Emmons, Tinton Falls, 07724 (201) 542-0797
Union Beach Borough	Robert Smith, Union Beach, 07735 (201) 264-2360	Eileen Schlemm, Union Beach, 07735 (201) 264-5662
Upper Freehold Twp	William Nikitich, Cream Ridge, 08514 (609) 758-7738	Charles T. Faber, Jr., Cream Ridge, 08514 (609) 758-7738
Wall Township	Grace Milton, Wall, 07719 (201) 681-6300	Betty McKelvey, Wall, 07719 (201) 681-6300
West Long Branch Boro	F. Donald Squillante, W. Long Branch, 07764 (201) 571-5984 Frank A. Anfuso, W. Long Branch	Frances Martinson, W. Long Branch, 07764 (201) 571-5984

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN MORRIS COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Boonton Town	Paul G. Parsons, Boonton, 07005 (201) 299-7725	Robert Kapral, Boonton, 07005 (201) 299-7721
Boonton Township	Anthony Scozzafava, Boonton, 07005 (201) 402-4004	John W. Kline, Boonton, 07005 (201) 402-4003
Butler Borough	Dorothy S. Detrick, Butler, 07405 (201) 838-5158	Mary Farawell, Butler, 07405 (201) 838-7207
Chatham Borough	Kenneth A. Holmberg, Chatham, 07928 (201) 635-1779	Madeline Polidor, Chatham, 07928 (201) 635-1778
Chatham Township	Ernest F. DelGuercio, Chatham, 07928 (201) 635-5774	Mary Ellen Babyack, Chatham, 07928 (201) 635-3638
Chester Borough	Peyton W. Rochelle, Chester, 07930 (201) 879-5361 or 879-5894	Julia A. Robinson, Chester, 07930 (201) 879-5361
Chester Township	Peyton W. Rochelle, Chester, 07930 (201) 879-5894	E. Naomi Caruso, Chester, 07930 (201) 879-5274
Denville Township	Rosalie D. Zaccone, Denville, 07834 (201) 625-8332	Elizabeth Herrmann, Denville, 07834 (201) 625-8310
Dover Town	John R. Staley, Dover, 07801 (201) 366-2200, Ext. 30	Frances Luke, Dover, 07801 (201) 366-2200, Ext. 32
East Hanover Township	Mary Q. Hill, E. Hanover, 07936 (201) 887-5056	Carole Reardon, E. Hanover, 07936 (201) 887-5666
Florham Park Borough	John J. Murray, Florham Park, 07932 (201) 377-5800	JoAnn Sendler, Florham Park, 07932 (201) 377-1923
Hanover Township	Morris M. Perugini, Whippany, 07981 (201) 428-2494	Michael S. Zambito, Whippany, 07981 (201) 428-2480
Harding Township	Pasquale Aceto, New Vernon, 07976 (201) 267-8000	Joyce M. Stauss, New Vernon, 07976 (201) 267-8614
Jefferson Township	Shawn Hopkins, Lake Hopatcong, 07849 (201) 697-1500	Margaret B. Knuth, Lake Hopatcong, 07849 (201) 697-1500
Kinnelon Borough	Richard F. Lummer, Kinnelon, 07405 (201) 838-5402	Irene D. Kwasnik, Kinnelon, 07405 (201) 838-5405
Lincoln Park Borough	Thomas W. Lenhardt, Lincoln Park, 07035 (201) 694-6100, Ext. 116	Myrtle J. Gilliland, Lincoln Park, 07035 (201) 694-6100, Ext. 123
Madison Borough	Donald J. Sherman, Madison, 07940 (201) 593-3067	Margaret A. Sarrow, Madison, 07940 (201) 593-3055
Mendham Borough	Ernest F. DelGuercio, Mendham, 07945 (201) 543-7152	Mary T. Hulse, Mendham, 07945 (201) 543-7152
Mendham Township	Ernest F. DelGuercio, Brookside, 07926 (201) 543-4625	Stephen P. Arthur, Brookside, 07926 (201) 543-4570
Mine Hill Township	Morris M. Perugini, Mine Hill Dover, 07801 (201) 366-9002	Marcella J. Gallo, Mine Hill, Dover, 07801 (201) 366-9002
Montville Township	Thomas W. Lenhardt, Montville, 07045 (201) 334-2470	Marjorie Witty, Montville, 07045 (201) 334-2590
Morris Township	Sharon Coviello, Convent Station, 07961 (201) 326-7380	Rose Ann Santillo, Convent Station, 07961 (201) 326-7420
Morris Plains Borough	Allan W. Adams, Morris Plains, 07950 (201) 538-2444	Janell D. Bliss, Morris Plains, 07950 (201) 538-2444
Morristown Town	Elaine Verniero, Morristown, 07960 (201) 292-6668	Mary Alice Pierson, Morristown, 07960 (201) 292-6661
Mountain Lakes Borough	Ann Gentile, Mountain Lakes, 07046 (201) 334-3131	Alice J. Henderson, Mountain Lakes, 07046 (201) 334-3131
Mt. Arlington Borough	Dorothy S. Detrick, Mt. Arlington, 07856 (201) 398-4100 Morris M. Perugini, Mt. Arlington	Morris M. Perugini, Mt. Arlington, 07856 (201) 398-4100
Mt. Olive Township	Estella Y. Truax, Budd Lake, 07828 (201) 691-0900, Ext. 230 or 231	Winifred Fourre, Budd Lake, 07828 (201) 691-0900, Ext. 280
Netcong Borough	Susan Yancey-Disbrow, Netcong, 07857 (201) 347-0252	Steven P. Arthur, Netcong, 07857 (201) 347-0252
Parsippany-Troy Hills Twp.	Daniel S. Cassese, Parsippany, 07054 (201) 263-4271	Francis S. Ogrodnik, Parsippany, 07054 (201) 263-4259
Passaic Township	Mark S. Whitt, Millington, 07946 (201) 647-8000	Armando Rossi, Millington, 07946 (201) 647-8000

Pequannock Township	Charles Taylor, Pompton Plains, 07444 (201) 835-5700	Regina M. Bauer, Pompton Plains, 07444 (201) 835-5700
Randolph Township	John R. Staley, Randolph, 07869 (201) 989-7075	Lisa Combes, Randolph, 07869 (201) 989-7047
Riverdale Borough	Joseph A. DeStefano, Riverdale, 07457 (201) 835-4060	Kathleen VanOrden, Riverdale, 07457 (201) 835-4060
Rockaway Borough	Dorothy S. Detrick, Landing, 07866 (201) 627-2000	Ann M. James, Rockaway, 07866 (201) 627-2000
Rockaway Township	Natalie A. Lipkin, Rockaway, 07866 (201) 627-7200	Frances Antonich, Rockaway, 07866 (201) 627-7200
Roxbury Township	Lora B. Corica, Succasunna, 07876 (201) 927-2041	Harold J. Davis, Succasunna, 07876 (201) 927-2023
Victory Gardens Borough	Rosalie D. Zaccone, Dover, 07801 (201) 361-8121	Stephen P. Arthur, Dover, 07801 (201) 361-8121
Washington Township	Joan Mackey, Long Valley, 07853 (201) 876-9132	Marjorie L. Bryant, Long Valley, 07853 (201) 876-3845
Wharton Borough	Dorothy S. Detrick, Wharton, 07885 (201) 361-8444	Anne Moreno, Wharton, 07885 (201) 361-8444

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN OCEAN COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Barnegat Township	Debbie Spettel, Barnegat, 08005 (609) 698-7832	Kathleen D'Agostino, Barnegat, 08005 (609) 698-7832
Barnegat Light Borough	William J. Procacci, Barnegat Light, 08006 (609) 494-2343 or 494-9196	Ronald Freitag, Barnegat Light, 08006 (609) 494-2343 or 494-9196
Bay Head Borough	James L. Anderson, Bay Head, 08742 (201) 892-8920	Patricia A. Wojcik, Bay Head, 08742 (201) 892-8920
Beach Haven Borough	William P. Hyatt, Beach Haven, 08008 (609) 492-1111	Ann M. White, Beach Haven, 08008 (609) 492-1111
Beachwood Borough	Thomas P. Lenahan, Beachwood 08722 (201) 286-6000	Elizabeth Allaire, Beachwood, 08722 (201) 286-6001
Berkeley Township	Ruth A. Hardie, Bayville, 08721 (201) 244-7400 Ext. 26	Geraldine Dorso, Bayville, 08721 (201) 244-7400 Ext. 18
Brick Township	Frederick R. Millman, Brick, 08723 (201) 477-3000 Ext. 240	JoAnne R. Lambusta, Bricktown, 08723 (201) 477-3000 Ext. 220
Dover Township	Lawrence J. Henbest, Toms River, 08753 (201) 341-1000 Ext. 302 Vicky Mickiewicz, Toms River	Harriet Harrison, Toms River, 08753 (201) 341-1000 Ext. 362
Eagleswood Township	Joseph C. Horner, Waretown, 08758 (609) 296-3054	Barbara A. Stover, West Creek, 08092 (609) 296-3054
Harvey Cedars Borough	Mary A. Nash, Harvey Cedars, 08008 (609) 494-2843	George Laczko, Harvey Cedars, 08008 (609) 494-2843
Island Heights Borough	Vicky Mickiewicz, Island Hgts., 08732 (201) 270-6415	Rose Jelm, Island Heights, 08732 (201) 270-6414
Jackson Township	Mary V. Clancy, Jackson, 08527 (201) 928-1214	James J. McKenna, Jackson, 08527 (201) 928-1200
Lacey Township	Ethel M. Exel, Forked River, 08731 (609) 693-5408 Theresa Poznanski, Forked River	Joseph Regatts, Forked River, 08731 (609) 693-5282
Lakehurst Borough	John E. Currie, Lakehurst, 08733 (201) 657-4141	Marie Bell, Lakehurst, 08733 (201) 657-4161
Lakewood Township	John A. Turtora, Lakewood, 08701 (201) 364-2500 Ext. 245 Thomas P. Lenahan, Lakewood	Patricia Tomassini, Lakewood, 08701 (201) 364-2500 Ext. 227
Lavallette Borough	Scott Pezarras, Lavallette, 08735 (201) 793-7474	Michele Burk, Lavallette, 08735 (201) 793-7474
Little Egg Harbor Twp	Joseph J. Sorrentino, Jr., Tuckerton, 08087 (609) 296-7246	Carolyn J. Rider, Tuckerton, 08087 (609) 296-7243
Long Beach Township	William P. Hyatt, Brant Beach, 08008 (609) 494-2153 Ext. 26	Mary Ann Mayo, Brant Beach 08008 (609) 494-2153 Ext. 15
Manchester Township	Joyce A. Jones, Lakehurst, 08733 (201) 657-8121 Ext. 270 John E. Currie, Lakehurst Sharon J. Anderson, Lakehurst	Linda Alexander, Lakehurst, 08733 (201) 657-8121 Ext. 276

Mantoloking Borough	William A. Burkhardt, Mantoloking, 08738 (201) 899-6600	William R. Wesson, Mantoloking, 08738 (201) 899-6600
Ocean Township	Joseph Horner, Waretown, 08758 (609) 693-3280	Josephine Gerdes, Waretown, 08758 (609) 693-3179
Ocean Gate Borough	Scott M. Pezarras, Ocean Gate, 08740 (201) 269-3166	Laura B. Hawkins, Ocean Gate, 08740 (201) 269-3166
Pine Beach Borough	William P. Hyatt, Pine Beach, 08741 (201) 349-6425	Christine R. Dehnz, Pine Beach, 08741 (201) 349-6425
Plumsted Township	John M. Schwager, New Egypt, 08533 (609) 758-2241	Patricia D. Senecal, New Egypt, 08533 (609) 758-2266
Point Pleasant Borough	James L. Anderson, Pt. Pleasant, 08742 (201) 892-3434	Bernadine E. Regan, Pt. Pleasant, 08742 (201) 892-3434
Pt. Pleasant Beach Boro	James L. Anderson, Pt. Pleasant Beach, 08742 (201) 892-5060	Cynthia Anderson, Pt. Pleasant Beach, 08742 (201) 892-1118
Seaside Heights Borough	Walter Sturko, Seaside Hgts., 08751 (201) 793-9100	Kathleen Magaraci, Seaside Hgts., 08751 (201) 793-9100
Seaside Park Borough	Walter Sturko, Seaside Park, 08752 (201) 793-6787 Ext. 32	Joan McClister, Seaside Park, 08752 (201) 793-6787 Ext. 30
Ship Bottom Borough	William J. Procacci, Ship Bottom, 08008 (609) 494-2171	Ronald C. Freitag, Ship Bottom, 08008 (609) 494-1613
South Toms River Boro	Dennis A. Raftery, So. Toms River, 08757 (201) 349-0403	Kathleen Adams, So. Toms River 08757 (201) 349-0339
Stafford Township	Arlene Oliver, Manahawkin, 08050 (609) 597-1061 Ext. 20 Beth A. Spratt, Manahawkin	Margaret Bevilacqua, Manahawkin, 08050 (609) 597-1061 Ext. 18
Surf City Borough	Richard M. Warren, Surf City, 08008 (609) 494-3064	Ronald C. Freitag, Surf City, 08008 (609) 494-2400
Tuckerton Borough	Frederick R. Millman, Tuckerton, 08087 (609) 296-4916	Mary King, Tuckerton, 08087 (609) 296-4900

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN PASSAIC COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bloomingdale Borough	Brian D. Townsend, Bloomingdale, 07403 (201) 838-7426	Ann Marie Mancuso, Bloomingdale, 07403 (201) 838-0330
Clifton City	Jon N. Whiting, Clifton 07011-0350 (201) 470-5838	Vincent Foti, Jr., Clifton, 07011-0350 (201) 470-5830
Haledon Borough	Clyde R. Sherrow, Jr., Haledon, 07508 (201) 595-0268	Renate I. Lampe, Haledon, 07508 (201) 942-6538
Hawthorne Borough	Arthur B. Carlson, Hawthorne, 07506 (201) 427-1169	Dorothy Ruth, Hawthorne, 07506 (201) 427-1242
Little Falls Township	Raymond Damiano, Little Falls, 07424 (201) 256-0272	Pamela Jerger, Little Falls, 07424 (201) 256-0994
North Haledon Borough	Michael S. Barker, N. Haledon, 07508 (201) 427-7520	Theresa Bosland, N. Haledon, 07508 (201) 427-5810
Passaic City	John P. Delgado, Passaic, 07055 (201) 365-5542 Nathan Peraino, Passaic	William Giaconia, Jr., Passaic, 07055 (201) 365-5530
Paterson City	George J. Sokalski, Paterson, 07505 (201) 881-3486 Charles Parmelli, Paterson James B. Krieger, Paterson	Kathleen Gibson, Paterson, 07505 (201) 881-3450
Pompton Lakes Borough	Frank Giovatto, Pompton Lakes 07442 (201) 616-5904 John Steinhauser, Pompton Lakes	John D. Sterling, Pompton Lakes, 07442 (201) 616-5903
Prospect Park Borough	Dorothy S. Kreitz, Lincoln Park, 07035 (201) 790-7902	Marion DeVries, Prospect Park, 07508 (201) 790-7902
Ringwood Borough	Susan Yancey-Disbrow, Ringwood, 07456 (201) 962-7020	Charles E. De Deyn, Ringwood, 07456 (201) 962-7078
Totowa Borough	Curt T. Masklee, Totowa, 07512 (201) 956-1007	Angela Mecca, Totowa, 07512 (201) 956-1000
Wanaque Borough	Ronald F. Dooney, Wanaque, 07465 (201) 839-3110	Jane Tresize, Wanaque, 07465 (201) 839-3000
Wayne Township	Dorothy S. Kreitz, Wayne, 07470 (201) 694-1800 Michael S. Barker, Wayne	Vincent R. Rinaldo, Wayne, 07470 (201) 694-1800

West Milford Township	Brian D. Townsend, W. Milford, 07480 (201) 728-2789	Cindy Mooney, W. Milford, 07480 (201) 728-2781
West Paterson Borough	Andrew L. Allu, W. Paterson, 07424 (201) 345-8102	Andrew G. Carioti, W. Paterson, 07424 (201) 345-8101

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN SALEM COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Alloway Township	George M. Taylor, Jr., Alloway, 08001 (609) 935-4080	John Zarin, Alloway, 08001 (609) 935-4080
Carneys Point Township	T. Ralph Smith, Carneys Point, 08069 (609) 299-9008 or 299-1760	Phyllis Press, Carneys Point, 08069 (609) 299-1052
Elmer Borough	James B. Milliken, Paulsboro, 08066 (609) 358-4010 or 423-0612	Burroughs Timberman, Elmer, 08318 (609) 358-8636 or 358-4010
Elsinboro Township	Randall L. Shidner, Salem, 08079 (609) 935-3539	Delores Marts, Salem, 08079 (609) 935-7346
Lower Alloways Creek Twp.	Joseph M. Harasta, Salem, 08079 (609) 935-3721	Maryann Chapman, Hancocks Bridge, 08038 (609) 935-0355
Mannington Township	Donna Harris, Salem, 08079 (609) 935-6999	Donald A. Stiles, Salem, 08079 (609) 935-0421
Oldmans Township	T. Ralph Smith, Carneys Point, 08069 (609) 299-0170	Douglas M. Vass, Sr., Pedricktown, 08067 (609) 299-2794
Penns Grove Borough	Leon A. Mattioli, Penns Grove, 08069 (609) 299-3220	Bonnie Coleman, Penns Grove, 08069 (609) 299-4640
Pennsville Township	James T. Shidner, Pennsville, 08070 (609) 678-6262	Leon H. Kellmyer, Pennsville, 08070 (609) 678-4041
Pilesgrove Township	Randall L. Shidner, Woodstown, 08098 (609) 769-1275	Sylvia Mitchell, Woodstown, 08098 (609) 769-3222
Pittsgrove Township	George M. Taylor, Jr., Elmer, 08318 (609) 358-3722	Leah Hopkins, Elmer, 08318 (609) 358-3723
Quinton Township	Joseph M. Harasta, Salem, 08079 (609) 935-4430	Alice I. Howell, Quinton, 08072 (609) 935-2325
Salem City	Henry N. Nelson, Salem, 08079 (609) 935-2024	David A. Cawman, Salem, 08079 (609) 935-0372
Upper Pittsgrove Twp	George M. Taylor, Jr., Elmer, 08318 (609) 358-8500	Margaret Deinarowicz, Elmer, 08318 (609) 358-8500
Woodstown Borough	J. Bruce Gahrs, Swedesboro, 08085 (609) 769-2200	Elaine H. Urion, Woodstown, 08098 (609) 769-2200

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN SOMERSET COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bedminster Township	Edward L. Kerwin, Jr., Bedminster, 07921 (201) 234-0366	Mona H. Barba, Bedminster, 07921 (201) 234-1336
Bernards Township	Marcia S. Zujkowski, Basking Ridge, 07920 (201) 204-3082	Anna Kerr, Basking Ridge, 07920 (201) 204-3080
Bernardsville Borough	VACANCY, Bernardsville, 07924 (201) 766-3850	Antonietta Marino, Bernardsville, 07924 (201) 766-3000 Ext. 19
Bound Brook Borough	George L. Sopko, Bound Brook, 08805 (201) 356-0833	Randy W. Bahr, Bound Brook, 08805 (201) 356-0802
Branchburg Township	Frances S. Kuczynski, Somerville, 08876 (201) 526-1300	Alice A. Robbins, Somerville, 08876 (201) 526-1300
Bridgewater Township	Norman A. Stevens, Bridgewater, 08807 (201) 725-6300	Barbara Pappas, Bridgewater, 08807 (201) 725-6300
Far Hills Borough	H. William Amundsen, Jr., Far Hills, 07931 (201) 234-0611	Shirley W. Potts, Far Hills, 07931 (201) 234-0611
Franklin Township	Burnham L. Hobbs, Jr., Somerset, 08873 (201) 873-2500	Louise M. Colo, Somerset, 08873 (201) 873-2500
Green Brook Township	Authur L. Lewis, Green Brook, 08812 (201) 968-2002	Jane M. Clancy, Green Brook, 08812 (201) 968-2002
Hillsborough Township	Paul J. Endler, Neshanic, 08853 (201) 369-4313	Jackson Hurst, Neshanic, 08853 (201) 369-4313
Manville Borough	William H. Merdinger, Manville, 08835 (201) 725-9713	Stephen Balint, Manville, 08835 (201) 725-5025
Millstone Borough	Marcia S. Zujkowski, Belle Mead, 08502 (201) 874-5531	Portia Orton, Somerville, 08876 (201) 874-5478

Montgomery Township	Jane E. Schneck, Belle Mead, 08502 (201) 359-8211	D. Timothy Roberts, Belle Mead, 08502 (201) 359-8211
North Plainfield Borough	William W. Iannone, N. Plainfield, 07060 (201) 769-2906	James A. Hannon, N. Plainfield, 07060 (201) 769-2909
Peapack-Gladstone Boro	John J. Butler, Peapack, 07977 (201) 234-2254	Hattie L. Torma, Peapack, 07977 (201) 234-2251
Raritan Borough	Nicholas R. Cantore, Jr., Raritan, 08869 (201) 231-1300	Mary Rose Moeller, Raritan, 08869 (201) 231-1300
Rocky Hill Borough	George L. Sopko, Somerville, 08876 (201) 722-5554	Nancy Metcalf, Rocky Hill, 08553 (609) 924-7445, (Thur. A.M.)
Somerville Borough	Eugene J. Flaherty, Somerville, 08876 (201) 725-2300	Janet Krammenhoek, Somerville, 08876 (201) 725-2300
So. Bound Brook Boro	Arthur L. Lewis, Green Brook, 08812 (201) 755-2305	Catherine A. Hoats, S. Bound Brook, 08880 (201) 356-0258
Warren Township	Frances Reilly, Warren, 07060 (201) 753-8000	Loree Saums, Warren, 07060 (201) 753-8000
Watchung Borough	Evelyn C. Miller, Watchung, 07060 (201) 756-3366	Dorothy P. Eaton, Watchung, 07060 (201) 756-8333

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN SUSSEX COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Andover Borough	Malcolm G. Smith, Tranquility, 07879 (201) 852-2186	Rita Wildrick, Andover, 07821 (201) 786-6221
Andover Township	Donald J. Sherman, Newton, 07860 (201) 383-2804	Kathleen Schaffer, 07860 (201) 383-2144
Branchville Borough	Donald J. DeKorte, Branchville, 07826 (201) 948-4626	Beverly Bathgate, Branchville, 07826 (201) 948-4626
Byram Township	Donald Sherman, Stanhope, 07874 (201) 347-4726	George Micklesavage, Stanhope, 07874 (201) 347-7217
Frankford Township	John A. Dyksen, Augusta, 07822 (201) 948-4621	Donna Clouse, Augusta, 07822 (201) 948-4621
Franklin Borough	John A. Dyksen, Franklin, 07416 (201) 827-9277	Louise Koelhoffer, Franklin, 07416 (201) 827-6585
Fredon Township	Donald J. DeKorte, Newton, 07860 (201) 383-7025	Christine J. Storch, Newton, 07860 (201) 383-7025
Green Township	Malcolm G. Smith, Tranquility, 07879 (201) 852-9333	Victoria Trogani, Tranquility 07879 (201) 852-2974
Hamburg Borough	Donald J. DeKorte, Sussex, 07461 (201) 827-9230	Maryann Murphy, Hamburg, 07419 (201) 827-9230
Hampton Township	Irwin Sabin, Newton, 07860 (201) 383-3812 John A. Dyksen, Newton John J. Butler, Gladstone	VACANCY, Newton, 07860 (201) 383-3812
Hardyston Township	John A. Dyksen, Stockholm, 07460 (201) 827-3912	Gisela Boltzer, Hamburg, 07419 (201) 827-3619
Hopatcong Borough	Eleanor Schelling, Hopatcong, 07843 (201) 770-1200 Ext. 29 Virginia B. Gonzalez, Hopatcong	Dorothy Valli, Hopatcong, 07843 (201) 770-1200 Ext. 27
Layfayette Township	Lowry K. McMillen, Lafayette, 07848 (201) 383-1817	Linda V. Pettenger, Lafayette, 07848 (201) 383-1817
Montague Township	Edward Nowicki, Montague, 07827 (201) 293-7300	Pamela Jerger, Montague, 07827 (201) 293-7300
Newton Town	Susan Yancey-Disbrow, Newton, 07860 (201) 383-3522	Joyce Carr, Newton, 07860 (201) 383-3524
Ogdensburg Borough	John J. Butler, Ogdensburg, 07439 (201) 827-3712	Margaret Alfano, Ogdensburg, 07439 (201) 827-5934
Sandyston Township	Robert W. Pastor, Layton, 07851 (201) 948-3520 (Municipal Bldg.) Lowry K. McMillen, Layton	Beverly Bathgate, Branchville, 07826 (201) 948-3721
Sparta Township	John W. Wyckoff, Sparta, 07871 (201) 729-2626	Lorraine M. Markey, Sparta, 07871 (201) 729-4903
Stanhope Borough	Ann McKinnon, Stanhope, 07874 (201) 347-0173	Nancy Hoyt, Stanhope, 07874 (201) 347-0174
Stillwater Township	Robert Pastor, Middleville, 07855 (201) 383-9484	Donna Clouse, Middleville, 07855 (201) 383-9484

Sussex Borough	William N. Hunt, Sussex, 07461 (201) 875-4831	Loretta McDonald, Sussex, 07461 (201) 875-4831
Vernon Township	Darlene Keeler, Vernon, 07462 (201) 764-4056	Josephine Prisco, Vernon, 07462 (201) 764-4057
Walpack Township	John Dyksen, Branchville, 07826 (201) 948-4562	Delores Rosenkrans, Columbia, 07832 (201) 841-9582
Wantage Township	Donald J. DeKorte, Sussex, 07461 (201) 875-7193 Melony K. Whetstone, Sussex	Jennie Edsall, Sussex, 07461 (201) 875-7194

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN UNION COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Berkeley Heights Twp	Arthur L. Lewis, Berkeley Heights, 07922 (201) 665-2291	Angela Rica, Berkeley Heights, 07922 (201) 665-0746
Clark Township	Eldo Magnani, Jr., Clark, 07066 (201) 388-3600	Jeanne Decker, Clark, 07066 (201) 388-3600
Cranford Township	John M. Duryee, II, Cranford, 07016 (201) 709-7211	Thomas J. Grady, Cranford, 07016 (201) 709-7226
Elizabeth City	Joseph Amato, Elizabeth, 07201 (201) 820-4136	Anthony R. Chiodo, Elizabeth, 07201 (201) 820-4111
Fanwood Borough	Donald J. Sherman, Fanwood, 07023 (201) 322-8236	Joyce Carraway, Fanwood, 07023 (201) 322-8236
Garwood Borough	Robert W. Brennan, Garwood, 07027 (201) 789-0710	Richard O. Burr, Garwood, 07027 (201) 789-0475
Hillside Township	Charles Africano, Hillside, 07205 (201) 926-2222	Joseph Skelly, Hillside, 07205 (201) 926-5502
Kenilworth Borough	Frank Nelson, Kenilworth, 07033 (201) 276-5801	Patricia A. Howarth, Kenilworth, 07033 (201) 276-5800
Linden City	Emanuel Frangella, Jr., Linden, 07036 (201) 474-8438 Patrick J. Rocks, Linden	Dorothy T. Margavitz, Linden, 07036 (201) 474-8431
Mountainside Borough	Eldo Magnani, Jr., Mountainside, 07092 (201) 232-2409	Joan Nemick, Mountainside, 07092 (201) 232-2400
New Providence Boro	Charles J. Femminella, Jr., New Providence, 07974 (201) 665-1400 Scott J. Holzauer, New Providence	Richard Burr, New Providence, 07974 (201) 665-1400
Plainfield City	Tracy Bennett, Plainfield, 07061 (201) 753-3601	VACANCY, Plainfield, 07061 (201) 753-3215
Rahway City	William H. Marbach, III, Rahway 07065 (201) 381-8000	Roger E. Pribush, Rahway, 07065 (201) 381-8000
Roselle Borough	Carmen Mistichelli, Roselle, 07203 (201) 245-5601	John M. Florentino, Roselle, 07203 (201) 245-5600
Roselle Park Borough	Paul J. Endler, Roselle Park, 07204 (201) 245-2540	Jeanne K. Decker, Roselle, 07204 (201) 245-0819
Scotch Plains Township	Victoria Riddle Macauley, Scotch Plains, 07076 (201) 322-6700	Thomas Douress, Scotch Plains, 07076 (201) 322-6700
Springfield Township	Theresa R. Enright, Springfield, 07081 (201) 912-2207	Corinne Eckmann, Springfield, 07081 (201) 912-2204
Summit City	Victor J. Lupi, Summit, 07901 (201) 273-6405	Carolyn Brattlof, Summit, 07901 (201) 273-6403
Union Township	Paul G. Parsons, Union, 07083 (201) 688-2603	Joseph J. Kmet, Union 07083 (201) 688-1572
Westfield Town	Robert W. Brennan, Westfield, 07090 (201) 789-4057	Violet Jacob, Westfield, 07090 (201) 789-4050
Winfield Township	Thomas Boyle, So. Plainfield, 07080 (201) 925-3850	Margaret Gallagher, Winfield, 07036 (201) 925-3850

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN WARREN COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Allamuchy Township	Dorothy S. Detrick, Allamuchy, 07820 (201) 852-5189	Betty C. Drake, Great Meadows, 07838 (201) 852-5189
Alpha Borough	Lydia C. Zdrodowski, Alpha, 08865 (201) 454-0088	Klara Tarsi, Alpha, 08865 (201) 454-7770 or 735-8027
Belvidere Town	David Gill, Ringoes, 08551 (201) 475-3924	Lester P. Stout, Jr., Belvidere, 07823 (201) 475-4274

Blairstown Township	Donald D. Rowe, Blairstown, 07825 (201) 362-6643	Anna Fodera, Blairstown, 07825 (201) 362-6663
Franklin Township	Eloise Hagaman, Broadway, 08808 (201) 689-3853	Frank H. Convey, Washington, 07882 (201) 689-6346
Frelinghuysen Township	David M. Gill, Ringoes, 08551 (201) 852-4121	Donna Dyksen, Johnsonburg, 07846 (201) 852-4121
Greenwich Township	Eloise Hagaman, Stewartsville, 08886 (201) 859-0909	Gordon Kobler, Stewartsville, 08886 (201) 859-0249
Hackettstown Town	Lorenzo Mistichelli, Hackettstown, 07840 (201) 852-6767	Leroy Hickey, Hackettstown, 07840 (201) 852-3130
Hardwick Township	David M. Gill, Ringoes, 08551 (201) 362-6528	Leona N. Buerkle, Blairstown, 07825 (201) 362-6528 or 362-9407
Harmony Township	Donald D. Rowe, Buttzville, 07829 (201) 475-3279	Joseph Hriczak, Phillipsburg, 08865 (201) 859-3308
Hope Township	Donald D. Rowe, Hope, 07844 (201) 459-5011 or 475-3279	Leona N. Buerkle, Hope, 07844 (201) 459-5011 or 362-9407
Independence Township	Joseph M. Dzurek, Great Meadows, 07838 (201) 637-4133	Christine Storch, Great Meadows, 07838 (201) 637-4133
Knowlton Township	Clayton R. Taylor, Columbia, 07832 (201) 496-4783	Joice Carr, Columbia, 07832 (201) 496-4076
Liberty Township	David M. Gill, Ringoes, 08551 (201) 637-4579	Doris Maney, Great Meadows, 07838 (201) 637-4579
Lopatcong Township	Lydia C. Zdrodowski, Phillipsburg, 08865 (201) 859-1057	Carl R. Meixsell, Phillipsburg, 08865 (201) 859-3355
Mansfield Township	William Merdinger, Port Murray, 07865 (201) 689-6151	Maria Appleby, Port Murray, 07865 (201) 689-6151
Oxford Township	David M. Gill, Ringoes, 08851 (201) 453-3098 or (609) 466-1878	Joan Rowe, Oxford, 07863 (201) 453-2940
Pahaquarry Township	Sadie Van Campen, Columbia, 07832 (201) 841-9550	Lynne McGary, Stewartsville, 08886 (201) 841-9550
Phillipsburg Town	Enrico H. Angelozzi, Phillipsburg, 08865 (201) 454-5500	Joseph Hriczak, Phillipsburg, 08865 (201) 454-5500
Pohatcong Township	John Woolaver, Phillipsburg, 08865 (201) 454-4476	Reno Minardi, Phillipsburg, 08865 (201) 454-0054
Washington Borough	Charlene H. Haun, Washington, 07882 (201) 689-3600	Bernadette Tuttle, Washington, 07882 (201) 689-3601
Washington Township	Robert G. Housedorf, Washington 07882 (201) 689-7200	Evan Howell, Washington, 07882 (201) 689-7200
White Township	Donald D. Rowe, Buttzville, 07829 (201) 475-3279	Helen Smith, Buttzville, 07829 (201) 475-3568

APPENDIX 2

TAXES COLLECTED FOR DISTRIBUTION TO MUNICIPALITIES

TAXES COLLECTED BY THE STATE FOR DISTRIBUTION TO MUNICIPALITIES

1990

The attached Tables reflect State aid to municipalities totaling $921,171,938 in 1990.

BUSINESS PERSONAL PROPERTY REPLACEMENT TAX

(N.J.S.A. 54:11D-1 et seq.)

Municipalities are assured of receiving no less from business personal property tax replacements than the greatest of the local levy of personal property tax in 1964, 1965, 1966, and 1967. Four tax laws are specified as the source for obtaining the required revenue. Any excess yield will be distributed in proportion to the local property tax level upon commercial, industrial and farm real estate. To Municipalities $158,703,834. Excess was $51,868,646.

Legislation was passed which provides an annual appropriation of not less than $158,703,834, which was the amount certified by the Director of the Division of Taxation October 15, 1976 (C. 3, P.L. 1977).

CORPORATION TAX

FINANCIAL CORPORATIONS

(N.J.S.A. 54:10B-1 et seq.)
(N.J.S.A. 54:10A-1 et seq.)

This is a State collected tax on financial businesses in substantial competition with the business of national banks. Distribution is 50% State; 25% municipalities and 25% counties.

To Municipalities $3,808,847.

BANKING CORPORATIONS

(N.J.S.A. 54:10A-1 et seq.)

Banking Corporations are subject to Corporate Business Tax at the rate of 9% on allocated net income and two mills per dollar on allocated net worth. Distribution is 50% State; 25% municipalities and 25% counties.

To Municipalities $20,754,584.

MUNICIPAL PURPOSES TAX ASSISTANCE FUND

Revenue available under C. 10 and 11, P.L. 1980 is deposited in the Municipal Purposes Tax Assistance Fund for distribution under C. 12, P.L. 1980.

To Municipalities $30,000,000.

PUBLIC UTILITY

(N.J.S.A. 54:30A-16 et seq.)

The Division of Taxation collects the Public Utility Franchise Tax and the Public Utility Gross Receipts Tax for payment to municipalities.

To Municipalities $685,000,000.

INSURANCE FRANCHISE

(N.J.S.A. 54:18-12 et seq. and N.J.S.A. 54:16A-1 et seq.)

Insurance franchise taxes are payable by domestic insurance companies (87-1/2%) to the municipality and (12-1/2%) to the county in which the principal office of the taxpayer is located. The Division of Taxation collects the tax for payment to municipalities.

To Counties $3,274,516; to Municipalities $22,904,675.

SUMMARY OF COUNTY TAX BOARD APPEALS-1989
REPORTED PURSUANT TO C. 499 P.L. 1979 (N.J.S.A. 54:3-5.1)

County	1 Total Number of Tax Appeals	2 Number of Dispositions			3 Number of Appeals in each Class of Property					
		Approved	Dismissed	Withdrawn	Class 1 Vacant Land	Class 2 Residen-tial	Class 3A Farm Regular	Class 3B Farm Qualified	Class 4 Commercial Industrial Apartment	*Business Personal Property
Atlantic	3,329	2,790	429	110	445	2,692	2	4	174	0
Bergen	4,764	2,968	1,660	136	284	3,964	0	0	512	4
Burlington	723	651	48	24	111	466	40	5	100	0
Camden	743	500	180	63	116	428	8	21	167	3
Cape May	1,980	1,624	334	22	333	1,486	4	3	154	0
Cumberland	704	420	239	45	154	437	40	6	67	0
Essex	3,605	2,845	630	130	528	2,509	0	0	568	0
Gloucester	678	616	40	22	443	169	8	17	41	0
Hudson	6,954	4,768	1,502	684	515	3,100	0	0	3,339	0
Hunterdon	948	727	209	12	369	432	68	19	57	0
Mercer	902	628	227	47	69	700	13	2	116	2
Middlesex	3,750	0	0	0	537	2,721	55	14	423	0
Monmouth	8,147	2,362	3,910	1,875	489	6,599	11	35	1,013	0
Morris	1,012	614	376	22	148	724	7	8	114	2
Ocean	5,442	4,413	786	243	2,026	3,148	7	102	159	0
Passaic	2,752	2,006	667	79	309	2,133	0	5	300	2
Salem	163	13	3	147	42	15	2	94	10	0
Somerset	1,087	814	228	45	198	695	48	23	120	0
Sussex	796	371	413	12	244	455	18	12	59	0
Union	954	379	529	46	18	644	0	0	292	0
Warren	606	437	154	15	197	286	51	12	55	1
Total	50,039	29,946	12,564	3,779	7,575	33,803	382	382	7,840	14

*Telephone, telegraph and messenger systems companies

SUMMARY OF COUNTY TAX BOARD APPEALS—1989
REPORT PURSUANT TO C. 499 P.L. 1979 (N.J.S.A. 54:3-5.1)

County	4 Original Amount of Assessments Involved	5 Total Amount of Assessment Reductions Granted	6 Total Amount of Assessment Increases Granted	7 Number of Appeals in each Filing Fee Category					
				$5.00	$25.00	$100.00	$150.00	No Fee	Other
Atlantic	2,262,368,790	132,525,400	4,142,900	701	430	42	67	2,089	7
Bergen	1,666,585,440	134,086,808	9,752,200	843	2,442	254	137	1,054	34
Burlington	482,366,235	65,415,273	1,168,700	397	195	23	41	58	0
Camden	188,778,105	7,404,804	2,677,761	304	61	22	20	336	0
Cape May	530,495,110	70,316,395	21,332,900	616	598	138	34	594	0
Cumberland	66,070,970	8,901,537	0	642	34	4	9	14	1
Essex	1,036,049,220	165,040,900	650,000	1,796	1,085	239	132	353	0
Gloucester	58,901,552	6,861,567	225,100	445	33	7	6	192	0
Hudson	3,375,837,528	495,637,505	169,200	3,530	2,463	449	460	52	0
Hunterdon	210,087,321	41,107,808	1,039,780	388	254	27	10	269	0
Mercer	150,802,740	15,041,420	2,724,300	307	224	16	19	332	4
Middlesex	458,447,706	109,242,274	25,009,667	1,565	506	239	237	1,203	0
Monmouth	1,344,325,200	111,608,527	11,350,080	2,059	1,432	345	173	4,138	0
Morris	311,240,699	34,383,077	11,431,815	532	255	34	25	160	6
Ocean	648,124,346	94,881,604	5,154,204	3,275	753	66	11	1,337	0
Passaic	554,657,196	50,550,030	5,514,356	912	873	29	22	916	0
Salem	9,777,400	579,650	3,407,750	88	8	1	1	70	0
Somerset	509,977,516	54,388,998	28,922,260	136	460	74	35	382	0
Sussex	129,043,624	15,365,459	1,166,450	450	114	9	9	214	0
Union	310,935,400	23,499,400	0	538	292	57	37	30	0
Warren	117,318,877	22,762,250	3,776,140	233	153	14	6	200	0
Total	$14,422,190,975	$1,659,600,686	$139,615,563	19,757	12,665	2,089	1,491	13,993	52

TAXES COLLECTED BY THE STATE FOR DISTRIBUTION TO MUNICIPALITIES—1990

County	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Atlantic	$ 3,052,142	$ 167,625	$ 290,276	$ 537,714	$ 21,991,078	....	$ 26,038,835
2. Bergen	15,294,316	415,201	3,765,428	898,993	67,125,377	$ 244,452	87,743,767
3. Burlington	3,926,242	150,669	450,933	1,380,267	32,021,664	....	37,929,775
4. Camden	7,819,824	431,864	990,389	4,452,798	36,299,113	297,705	50,291,693
5. Cape May	1,196,084	....	337,934	181,065	15,205,394	....	16,920,477
6. Cumberland	2,325,375	3,965	110,833	1,225,086	7,457,095	....	11,122,354
7. Essex	28,506,680	669,388	2,549,382	7,188,102	56,913,716	15,402,320	111,229,588
8. Gloucester	2,456,932	16,969	253,631	1,317,217	16,207,213	....	20,251,962
9. Hudson	19,918,991	48,142	917,738	3,012,199	65,263,609	83	89,160,762
10. Hunterdon	1,715,408	1,845	280,247	48,079	11,438,121	9	13,483,709
11. Mercer	7,483,643	436,072	736,358	1,532,340	32,305,280	1,477,963	43,971,656
12. Middlesex	14,796,561	439,660	1,782,306	792,501	76,318,384	....	94,129,412
13. Monmouth	5,444,365	214,822	1,465,913	1,053,211	46,362,059	41,642	54,582,012
14. Morris	6,868,224	250,590	1,484,346	297,536	32,755,366	4,543,011	46,199,073
15. Ocean	2,003,799	91,327	1,323,417	875,000	37,421,284	....	41,714,827
16. Passaic	10,756,997	359,034	1,245,819	2,538,979	24,988,987	244	39,890,060
17. Salem	2,935,797	3,940	151,846	267,895	13,297,513	....	16,656,991
18. Somerset	4,996,777	45,709	791,747	162,602	20,406,459	....	26,403,294
19. Sussex	1,302,404	10,438	413,114	224,247	6,912,504	773,695	9,636,402
20. Union	14,244,444	46,128	1,111,901	1,803,136	55,957,694	123,551	73,286,854
21. Warren	1,658,829	5,457	301,026	211,033	8,352,090	....	10,528,435
Totals	$158,703,834	$3,808,845	$20,754,584	$30,000,000	$685,000,000	$22,904,675	$921,171,938

Difference in Totals Due to Rounding

ATLANTIC COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Absecon City	$ 31,079	....	$ 13,053	$ 46,080	$ 514,060	....	$ 604,272
2. Atlantic City	1,699,035	....	63,945	....	6,498,682	$ 1,486	8,263,148
3. Brigantine City	28,362	....	14,762	8,899	555,712	....	607,735
4. Buena Borough	45,562	....	171	30,571	274,089	....	350,393
5. Buena Vista Township ..	45,571	....	66	....	435,261	....	480,898
6. Corbin City	2,005	....	....	389	58,779	....	61,173
7. Egg Harbor City	62,001	....	13,249	42,699	253,235	....	371,184
8. Egg Harbor Township ..	115,564	....	12,732	40,663	3,808,563	....	3,977,522
9. Estelle Manor City	7,679	....	....	....	157,131	....	164,810
10. Folsom Borough	22,273	....	....	12,666	134,248	....	169,187
11. Galloway Township	114,459	....	12,209	44,662	1,621,301	....	1,792,631
12. Hamilton Township	149,577	....	11,610	....	2,480,810	....	2,641,997
13. Hammonton Town	197,737	$ 6	14,018	26,854	752,946	....	991,561
14. Linwood City	40,940	137,685	37,913	25,765	406,602	....	648,905
15. Longport Borough	6,337	....	....	....	128,287	....	134,624
16. Margate City	55,561	....	20,491	6,524	742,579	....	825,155
17. Mullica Township	33,505	....	1,840	34,814	283,841	....	354,000
18. Northfield City	93,913	3,615	20,640	35,769	452,607	....	606,544
19. Pleasantville City	138,443	26,318	18,498	119,121	993,420	....	1,295,800
20. Port Republic City	5,963	....	....	1,631	140,896	....	148,493
21. Somers Point City	82,199	....	15,317	44,822	580,330	....	722,668
22. Ventnor City	65,845	....	13,631	12,103	509,754	....	601,333
23. Weymouth Township	8,531	....	6,131	3,683	207,942	....	226,287
Totals	$3,052,141	$167,624	$290,276	$537,715	$21,991,078	$1,486	$26,040,320

Difference in Totals Due to Rounding —

BERGEN COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Public Utility Tax: Local Assistance Fund	Public Utility Tax: Gross Receipts & Franchise	Insurance Tax	
1. Allendale Borough	$ 46,442	....	$ 23,532	$ 4,256	$ 1,082,233	....	$ 1,156,463
2. Alpine Borough	14,813	....	....	....	340,019	....	354,832
3. Bergenfield Borough	227,290	....	82,572	34,569	1,081,858	....	1,426,289
4. Bogota Borough	261,020	....	44,111	31,392	344,744	....	681,267
5. Carlstadt Borough	349,044	$ 1,841	69,110	....	955,935	....	1,375,930
6. Cliffside Park Borough	150,927	....	28,711	22,773	633,587	....	835,998
7. Closter Borough	94,024	....	43,443	6,093	1,211,547	....	1,355,107
8. Cresskill Borough	67,867	....	16,930	5,579	648,750	....	739,126
9. Demarest Borough	14,453	....	31,771	3,415	375,422	....	425,061
10. Dumont Borough	68,051	....	....	25,664	885,784	....	979,499
11. East Rutherford Boro	406,957	6,992	90,658	20,844	862,398	....	1,387,349
12. Edgewater Borough	767,547	....	17,242	....	1,332,968	....	2,117,757
13. Elmwood Park Boro	422,264	....	12,497	....	279,121	....	713,882
14. Emerson Borough	71,941	....	22,876	7,577	456,554	....	558,948
15. Englewood City	648,291	....	151,617	21,527	1,990,388	....	2,811,823
16. Englewood Cliffs Boro	296,197	52,527	69,056	....	576,596	....	994,376
17. Fairlawn Borough	758,667	3,187	116,289	30,749	3,141,219	....	4,050,111
18. Fairview Borough	212,947	....	9,511	13,703	525,202	....	761,363
19. Fort Lee Borough	147,976	38,780	114,082	23,772	1,175,957	....	1,500,567
20. Franklin Lakes Boro	74,212	....	7,854	....	1,069,145	....	1,151,211
21. Garfield City	479,103	....	70,016	114,299	995,836	....	1,659,254
22. Glen Rock Borough	103,794	10,152	90,214	9,352	804,496	....	1,018,008
23. Hackensack City	1,404,865	92,783	747,648	37,933	2,336,312	....	4,619,541
24. Harrington Park Boro	11,710	....	....	3,957	375,294	....	390,961
25. Hasbrouck Hts. Boro	103,308	239	44,383	11,196	807,264	....	966,390
26. Haworth Borough	19,974	....	....	2,403	507,321	....	529,698
27. Hillsdale Borough	83,861	....	75,812	10,047	1,000,802	....	1,170,522
28. Hohokus Borough	33,545	....	18,330	....	313,174	....	365,049
29. Leonia Borough	50,899	....	40,035	7,348	935,520	....	1,033,802
30. Little Ferry Borough	109,757	....	1,042	11,756	565,648	....	688,203
31. Lodi Borough	363,125	192	57,901	93,799	882,777	....	1,397,794
32. Lyndhurst Township	471,525	....	103,178	20,261	855,647	....	1,450,611
33. Mahwah Township	416,433	....	43,337	....	2,097,077	....	2,556,847
34. Maywood Borough	158,801	....	14,263	9,745	675,588	....	858,397
35. Midland Park Borough	138,366	....	42,724	6,697	382,401	....	570,188

BERGEN COUNTY (Continued)

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
36. Montvale Borough	149,682	22,425	17,946	....	1,101,556	....	1,291,609
37. Moonachie Borough	146,717	....	2,065	....	411,966	....	560,748
38. New Milford Borough	73,146	....	29,332	22,657	1,208,154	....	1,333,289
39. North Arlington Boro	151,182	....	58,401	25,336	810,602	....	1,045,521
40. Northvale Borough	205,393	....	18,292	4,091	366,898	....	594,674
41. Norwood Borough	61,563	....	28,010	3,423	513,916	....	606,912
42. Oakland Borough	139,196	....	43,719	12,167	782,408	....	977,490
43. Old Tappan Borough	38,691	....	12,699	....	1,001,050	....	1,052,440
44. Oradell Borough	64,817	....	55,104	6,329	1,010,513	....	1,136,763
45. Palisades Park Boro	145,260	....	32,923	15,804	581,847	....	775,834
46. Paramus Borough	1,237,719	49,685	95,135	....	2,720,435	$ 177,921	4,280,895
47. Park Ridge Borough	84,359	....	3,870	7,386	274,440	....	370,055
48. Ramsey Borough	232,052	163	74,912	9,546	1,118,884	13,758	1,449,315
49. Ridgefield Borough	218,106	....	94,331	....	5,746,704	....	6,059,141
50. Ridgefield Park Village	211,883	....	14,799	15,201	653,684	....	895,567
51. Ridgewood Village	256,346	....	125,495	18,214	1,534,041	....	1,934,096
52 River Edge Borough	82,811	1,117	45,293	10,423	794,534	....	934,178
53. River Vale Township	62,067	....	20,780	8,358	632,689	....	723,894
54. Rochelle Park Twp.	94,642	....	23,019	4,137	390,340	....	512,138
55. Rockleigh Borough	39,203	....	....	....	72,085	....	111,288
56. Rutherford Borough	157,260	12,876	96,249	21,808	929,761	....	1,217,954
57. Saddle Brook Twp.	362,887	....	50,099	14,330	1,081,423	52,773	1,561,512
58. Saddle River Borough	4,955	....	28,233	....	401,532	....	434,720
59. S. Hackensack Twp.	297,378	....	7,062	....	324,826	....	629,266
60. Teaneck Township	373,333	83,289	152,319	41,966	2,233,241	....	2,884,148
61. Tenafly Borough	146,394	....	43,080	....	1,017,525	....	1,206,999
62. Teterboro Borough	161,254	....	21,736	....	90,075	....	273,065
63. U. Saddle River Boro.	92,976	....	1,411	....	833,162	....	927,549
64. Waldwick Borough	88,000	....	18,953	11,688	2,375,994	....	2,494,635
65. Wallington Borough	120,405	....	25,063	14,907	377,053	....	537,428
66. Washington Township	24,535	....	29,918	10,183	600,326	....	664,962
67. Westwood Borough	177,392	....	88,013	11,607	794,212	....	1,071,524
68. Woodcliff Lake Boro	47,801	38,954	17,072	....	493,550	....	597,377
69. Wood-Ridge Borough	403,495	....	3,060	7,663	443,242	....	857,460
70. Wyckoff Township	91,124	....	86,290	11,065	898,125	....	1,086,604
Totals	$15,294,320	$415,202	$3,765,428	$898,995	$67,125,377	$244,452	$87,743,774

BURLINGTON COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	Total
1. Bass River Township	$ 22,270	....	$ 3,000	....	$ 81,519	....	$ 106,789
2. Beverly City	23,660	....	5,017	$ 26,627	152,446	....	207,750
3. Bordentown City	77,709	....	7,976	27,405	251,849	....	364,939
4. Bordentown Township ..	125,573	....	3,542	12,261	552,561	....	693,937
5. Burlington City	131,447	$ 301	12,183	....	5,995,022	....	6,138,953
6. Burlington Township	335,208	....	9,874	21,332	3,716,657	....	4,083,071
7. Chesterfield Township ..	35,732	....	880	....	298,837	....	335,449
8. Cinnaminson Twp.	285,662	237	33,289	....	1,500,905	....	1,820,093
9. Delanco Township	159,815	....	2,434	7,681	266,713	....	436,643
10. Delran Township	186,979	....	13,980	31,186	783,880	....	1,016,025
11. Eastampton Township ..	17,259	....	1,647	26,590	277,155	....	322,651
12. Edgewater Park Twp. ...	99,527	....	1,505	75,003	416,676	....	592,711
13. Evesham Township	100,223	29,833	42,641	....	2,054,911	....	2,227,608
14. Fieldsboro Borough	65,648	....	....	3,060	34,208	....	102,916
15. Florence Township	415,379	....	4,230	54,648	601,850	....	1,076,107
16. Hainesport Township	54,573	....	2,745	5,875	267,184	....	330,377
17. Lumberton Township	90,982	....	6,711	11,893	1,024,899	....	1,134,485
18. Mansfield Township	30,529	....	4,375	....	336,616	....	371,520
19. Maple Shade Twp.	114,045	1	10,126	47,433	1,000,027	....	1,171,632
20. Medford Township	87,656	....	27,637	29,466	1,348,568	....	1,493,327
21. Medford Lakes Boro	6,493	....	17,614	26,295	206,420	....	256,822
22. Moorestown Township ..	469,750	9,261	33,154	15,894	1,243,203	....	1,771,262
23. Mount Holly Township ..	157,668	....	39,257	90,671	720,554	....	1,008,150
24. Mount Laurel Twp.	153,216	110,490	87,883	....	1,589,305	....	1,940,894
25. New Hanover Twp.	3,831	....	1,372	....	311,510	....	316,713

BURLINGTON COUNTY (Continued)

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
26. North Hanover Twp.	21,776	....	1,921	....	499,650	....	523,347
27. Palmyra Borough	51,528	....	9,162	52,158	332,670	....	445,518
28. Pemberton Borough	10,292	....	2,745	9,489	40,640	....	63,166
29. Pemberton Township	50,811	....	6,089	359,344	1,459,437	....	1,875,681
30. Riverside Township	177,823	....	4,149	21,148	491,026	....	694,146
31. Riverton Borough	15,292	....	13,521	15,121	160,082	....	204,016
32. Shamong Township	12,908	....	2,246	....	237,272	....	252,426
33. Southampton Twp.	40,674	....	17,754	....	759,675	....	818,103
34. Springfield Township	40,111	....	42	....	295,393	....	335,546
35. Tabernacle Township ...	14,853	....	4,492	....	377,186	....	396,531
36. Washington Township ..	23,295	....	....	....	42,159	....	65,454
37. Westampton Twp.	45,081	....	2,763	10,047	483,456	....	541,347
38. Willingboro Township ...	146,373	....	12,428	361,973	1,649,293	....	2,170,067
39. Woodland Township	6,643	....	....	6,571	94,178	....	107,392
40. Wrightstown Borough ...	17,947	546	549	31,097	66,072	....	116,211
Totals	$3,926,242	$150,669	$450,933	$1,380,268	$32,021,664	....	$37,929,776

Difference in Totals Due to Rounding

CAMDEN COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Audubon Borough	$ 149,537	....	$ 16,408	$ 64,467	$ 577,683	....	$ 808,295
2. Audubon Park	8,900	....	....	42,250	17,997	....	69,147
3. Barrington Borough	241,286	....	145	57,410	389,710	....	688,551
4. Bellmawr Borough	104,441	....	12,230	108,948	750,813	....	976,432
5. Berlin Borough	60,669	....	14,919	12,845	374,893	....	463,326
6. Berlin Township	14,137	....	8,127	13,696	1,116,455	....	1,152,415
7. Brooklawn Borough	28,529	....	494	17,361	136,402	....	182,786
8. Camden City	3,052,370	....	98,853	1,764,613	5,749,153	....	10,664,989
9. Cherry Hill Township	1,206,985	$ 48,596	278,022	115,915	4,910,569	$ 297,262	6,857,349
10. Chesilhurst Borough	5,740	....	....	22,900	87,471	....	116,111
11. Clementon Borough	37,522	7,018	402	67,543	220,266	....	332,751
12. Collingswood Borough .	115,852	3,318	45,544	128,552	647,014	....	940,280
13. Cibbsboro Borough	58,587	....	49,117	5,130	196,948	....	309,782
14. Gloucester City	392,858	....	18,629	139,070	1,623,004	....	2,173,561
15. Gloucester Township	156,115	....	35,825	463,258	2,614,267	....	3,269,465
16. Haddon Township	111,168	....	4,168	101,987	801,289	....	1,018,612
17. Haddonfield Borough ...	109,678	338,139	95,743	15,243	728,037	....	1,286,840
18. Haddon Heights Boro ...	45,423	11,770	39,891	48,164	571,447	....	716,695
19. Hi-Nella Borough	4,457	....	7,289	15,511	55,170	....	82,427
20. Lauren Springs Boro	10,871	....	224	16,751	150,009	....	177,855
21. Lawnside Borough	43,644	....	4,439	24,426	396,604	....	469,113
22. Lindenwold Borough	25,768	....	13,187	197,733	611,413	....	848,101
23. Magnolia Borough	34,776	....	5,518	46,614	274,747	....	361,655
24. Merchantville Borough .	29,519	....	40,065	24,170	306,075	....	399,829
25. Mt. Ephriam Borough ...	32,157	....	12,874	36,439	263,268	....	344,738

CAMDEN COUNTY (Continued)

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
26. Oaklyn Borough	26,707	....	13,521	30,755	210,541	....	281,524
27. Pennsauken Township ..	1,142,006	22,674	50,161	206,093	3,770,515	443	5,191,892
28. Pine Hill Borough	9,757	....	3,753	114,107	464,278	....	591,895
29. Pine Valley	949	....	....	....	1,862	....	2,811
30. Runnemede Borough	69,972	....	13,190	80,898	554,219	....	718,279
31. Somerdale Borough	41,002	....	336	49,140	326,611	....	417,089
32. Stratford Borough	59,598	....	7,880	22,138	439,763	....	529,379
33. Tavistock Borough	2,316	....	....	....	1,022	....	3,338
34. Voorhees Township	150,478	350	73,305	27,163	1,366,108	....	1,617,404
35. Waterford Township	28,736	....	13,402	86,753	766,458	....	895,349
36. Winslow Township	197,908	....	12,453	249,309	4,736,836	....	5,196,506
37. Woodlynne Borough	9,410	....	274	35,447	89,996	....	135,127
Totals	$7,819,824	$431,865	$990,388	$4,452,799	$36,299,113	$297,705	$50,291,694

Difference in Totals Due to Rounding

CAPE MAY COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Avalon Borough	$ 31,033	....	$ 5,116	....	$ 449,497	....	$ 485,646
2. Cape May City	108,826	....	25,455	$ 5,028	325,541	....	464,850
3. Cape May Point Boro	236	....	....	....	22,232	....	22,468
4. Dennis Township	16,927	....	1,022	....	661,466	....	679,415
5. Lower Township	149,040	....	41,728	96,413	970,507	....	1,257,688
6. Middle Township	96,299	....	26,531	29,082	3,152,631	....	3,304,543
7. North Wildwood City	98,179	....	25,000	3,623	419,066	....	545,868
8. Ocean City	223,828	....	31,275	....	2,109,521	....	2,364,624
9. Sea Isle City	18,817	....	5,233	....	310,262	....	334,312
10. Stone Harbor Borough	20,604	....	12,042	....	243,326	....	275,972
11. Upper Township	9,436	....	30,658	....	5,033,657	....	5,073,751
12. West Cape May Boro	4,804	....	2,471	1,689	83,766	....	92,730
13. West Wildwood Boro	2,567	....	....	249	41,825	....	44,641
14. Wildwood City	267,082	....	107,236	3,936	943,224	....	1,321,478
15. Wildwood Crest Boro	124,308	....	23,155	....	358,987	....	506,450
16. Woodbine Borough	24,099	....	1,013	41,044	79,886	....	146,042
Totals	$1,196,085	....	$337,935	$181,064	$15,205,394	....	$16,920,478

Difference in Totals Due to Rounding

CUMBERLAND COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Bridgeton City	$ 579,481	$ 29	$ 17,972	$ 290,827	$ 905,633	....	$ 1,793,942
2. Commercial Township ..	39,468	....	1,849	64,663	284,622	....	390,602
3. Deerfield Township	26,042	....	22	....	189,557	....	215,621
4. Downe Township	33,870	....	....	6,645	166,449	....	206,964
5. Fairfield Township	20,645	....	18	35,579	237,033	....	293,275
6. Greenwich Township	19,910	....	6	2,405	49,329	....	71,650
7. Hopewell Township	36,495	....	4,967	....	165,776	....	207,238
8. Lawrence Township	29,219	....	....	20,454	140,778	....	190,451
9. Maurice River Twp.	59,276	....	....	94,131	380,142	....	533,549
10. Millville City	478,330	....	18,491	232,435	1,499,412	....	2,228,668
11. Shiloh Borough	4,598	....	9	2,753	18,361	....	25,721
12. Stow Creek Township ..	20,760	....	....	....	75,789	....	96,549
13. Upper Deerfield Twp. ...	109,659	....	6,931	....	1,038,537	....	1,155,127
14. Vineland City	867,623	3,936	60,569	475,193	2,305,677	....	3,712,998
Totals	$2,325,375	$3,965	$110,834	$1,225,085	$7,457,095	....	$11,122,354

Difference in Totals Due to Rounding

ESSEX COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Public Utility Tax		Insurance Tax	
				Local Assistance Fund	Gross Receipts & Franchise		
1. Belleville Town	$ 910,854	....	$ 5,429	$ 192,637	$ 1,991,754	....	$ 3,100,674
2. Bloomfield Town	1,039,063	$ 3,000	137,491	215,666	2,251,294	....	3,646,514
3. Caldwell Borough	123,074	....	31,977	10,071	502,063	....	667,185
4. Cedar Grove Twp.	169,251	....	61,017	12,929	816,985	....	1,060,182
5. East Orange City	1,418,777	....	780,449	1,205,244	2,985,694	$ 107,993	6,498,157
6. Essex Fells Township ...	6,004	544	....	....	206,768	....	213,316
7. Fairfield Township	507,852	592	100,031	....	855,006	....	1,463,481
8. Glen Ridge Boro Twp. .	42,030	....	40,035	8,843	299,235	....	390,143
9. Irvington Township	724,901	378	3,225	718,364	2,093,356	....	3,540,224
10. Livingston Township	406,901	5,143	14,253	....	2,259,122	370,530	3,055,949
11. Maplewood Township ...	296,572	595	77,465	30,251	1,216,759	....	1,621,642
12. Millburn Township	437,625	....	123,618	....	2,179,676	7,526	2,748,445
13. Montclair Township	393,966	....	157,532	43,485	2,065,436	....	2,660,419
14. Newark City	19,172,987	266,300	452,866	4,237,227	26,352,565	14,916,270	65,398,215
15. North Caldwell Twp.	26,802	....	....	5,681	402,450	....	434,933
16. Nutley Township	600,199	273	37,323	38,965	1,635,234	....	2,311,994
17. Orange City-Township ..	799,989	3,020	88,280	372,095	1,923,611	....	3,186,995
18. Roseland Borough	162,787	423	48,186	....	606,028	....	817,424
19. S. Orange Vlge. Twp. ...	164,009	3,572	105,886	20,085	1,168,297	....	1,461,849
20. Verona Township	174,455	....	25,082	15,203	747,660	....	962,400
21. West Caldwell Twp.	242,160	....	72,171	10,263	1,072,901	....	1,397,495
22. West Orange Twp.	686,421	385,550	187,067	51,093	3,281,822	....	4,591,953
Totals	$28,506,680	$669,390	$2,549,383	$7,188,102	$56,913,716	$15,402,319	$111,229,590

Difference in Totals Due to Rounding

GLOUCESTER COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Clayton Borough	$ 45,148	....	$ 3,538	$ 60,811	$ 352,415	....	$ 461,912
2. Depford Township	169,201	$ 316	28,918	194,241	1,463,847	....	1,856,523
3. East Greenwich Twp.	33,032	....	2,214	....	1,101,742	....	1,136,988
4. Elk Township	19,123	....	829	28,917	266,093	....	314,962
5. Franklin Township	56,009	....	10,300	124,441	1,071,990	....	1,262,740
6. Glassboro Borough	245,855	6,028	13,965	155,631	1,128,106	....	1,549,585
7. Greenwich Township	393,108	....	3,550	4,892	480,150	....	881,700
8. Harrison Township	38,490	....	20,255	10,021	292,547	....	361,313
9. Logan Township	66,548	....	....	....	469,259	....	535,807
10. Mantua Township	60,696	....	11,784	82,066	585,539	....	740,085
11. Monroe Township	126,176	....	16,596	204,661	3,308,863	....	3,656,296
12. National Park Boro	6,747	....	3,038	42,728	354,674	....	407,187
13. Newfield Borough	20,446	....	17,645	12,020	84,058	....	134,169
14. Paulsboro Borough	122,362	....	5,764	50,711	206,912	....	385,749
15. Pitman Borough	120,457	....	8,826	69,302	340,559	....	539,144
16. South Harrison Twp.	20,757	....	....	....	78,543	....	99,300
17. Swedesboro Borough ...	86,783	....	7,438	7,462	118,547	....	220,230
18. Washington Township ..	106,320	3,563	30,333	86,739	1,819,913	....	2,046,868
19. Wenonah Borough	3,976	....	257	4,543	106,722	....	115,498
20. West Deptford Twp.	407,630	....	13,862	34,083	1,134,014	....	1,589,589
21. Westville Borough	45,409	3,336	18,741	39,096	243,732	....	350,314
22. Woodbury City	161,160	3,726	22,425	76,584	751,208	....	1,015,103
23. Woodbury Hts. Boro	41,968	....	3,861	22,705	206,553	....	275,087
24. Woolwich Township	59,528	....	9,491	5,563	241,227	....	315,809
Totals	$2,456,932	$16,969	$253,630	$1,317,217	$16,207,213	....	$20,251,961

Difference in Totals Due to Rounding

HUDSON COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Public Utility Tax		Insurance Tax	
				Local Assistance Fund	Gross Receipts & Franchise		
1. Bayonne City	$ 2,816,890	$ 4,458	$ 5,227	$ 325,942	$ 3,051,100	....	$ 6,203,617
2. East Newark Borough ..	223,317	....	11,492	7,778	93,344	....	335,931
3. Guttenburg Town	104,817	2,712	12,689	9,140	201,267	....	330,625
4. Harrison Town	1,109,919	5	19,721	48,560	6,870,010	....	8,048,215
5. Hoboken City	1,963,236	1	87,726	88,378	1,392,218	....	3,531,559
6. Jersey City City	6,978,226	39,623	402,521	1,479,358	31,863,267	$ 83	40,763,078
7. Kearny Town	2,268,537	....	74,686	46,213	14,456,168	....	16,847,604
8. North Bergen Twp.	1,176,441	....	1,254	207,943	2,782,025	....	4,167,663
9. Secaucus Town	646,635	983	138,373	....	1,407,458	....	2,193,449
10. Union City City	1,163,791	247	80,855	468,741	1,563,089	....	3,276,723
11. Weehawken Township ..	504,136	....	10,263	17,735	448,437	....	980,571
12. West New York Town ...	963,046	113	72,931	310,412	1,135,226	....	2,481,728
Totals	$19,918,991	$48,142	$917,738	$3,012,200	$65,263,609	$83	$89,160,763

Difference in Totals Due to Rounding

HUNTERDON COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Alexandria Township	$ 45,779	....	....	....	$ 185,271	....	$ 231,050
2. Bethlehem Township	30,934	....	....	....	194,859	....	225,793
3. Bloomsbury Borough	13,544	....	$ 13,089	$ 1,043	29,156	....	56,832
4. Califon Borough	13,530	....	10,318	1,297	61,893	....	87,038
5. Clinton Town	42,364	....	47,521	1,794	83,130	....	174,809
6. Clinton Township	100,233	....	7,144	....	655,134	....	772,511
7. Delaware Township	72,078	....	7,208	....	239,773	....	319,059
8. East Amwell Township .	59,095	....	5,089	....	182,495	....	246,679
9. Flemington Borough	108,091	$ 1,801	57,153	4,767	219,623	....	391,435
10. Franklin Township	53,402	....	8,696	....	175,521	....	237,619
11. Frenchtown Borough	45,749	....	....	2,259	51,092	....	99,100
12. Glen Gardner Boro	6,240	....	5,381	2,751	62,596	....	76,968
13. Hampton Borough	7,717	....	....	9,884	39,464	....	57,065
14. High Bridge Borough ...	84,678	....	....	5,237	110,935	....	200,850
15. Holland Township	51,415	....	....	....	2,669,686	$ 9	2,721,110
16. Kingwood Township	53,838	....	4,216	....	196,025	....	254,079
17. Lambertville City	76,856	....	3,771	4,935	189,476	....	275,038
18. Lebanon Borough	11,313	....	8,913	1,140	68,823	....	90,189
19. Lebanon Township	48,263	....	2,492	....	2,578,936	....	2,629,691
20. Milford Borough	192,499	....	8,545	....	160,085	....	361,129
21. Raritan Township	318,031	....	59,516	12,059	1,537,707	....	1,927,313
22. Readington Township ...	109,472	....	23,338	....	1,072,643	....	1,205,453
23. Stockton Borough	5,690	....	....	912	34,282	....	40,884
24. Tewksbury Township	84,970	....	7,857	....	335,877	....	428,704
25. Union Township	49,485	44	....	....	185,152	....	234,681
26. West Amwell Twp.	30,142	....	....	....	108,487	....	138,629
Totals	$1,715,408	$1,845	$280,247	$48,078	$11,438,121	$9	$13,483,708

Difference in Totals Due to Rounding

MERCER COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. East Windsor Twp.	$ 283,940	....	$ 32,566	$ 38,924	$ 1,072,682	....	$ 1,428,112
2. Ewing Township	1,268,158	$ 222	95,374	67,040	2,215,410	$ 1,475,795	5,121,999
3. Hamilton Township	977,727	23,417	29,972	173,199	15,959,950	....	17,164,265
4. Hightstown Borough	86,806	2,078	15,933	23,784	270,715	....	399,316
5. Hopewell Borough	32,916	....	14,067	2,634	104,841	....	154,458
6. Hopewell Township	277,737	....	14,516	....	1,190,731	....	1,482,984
7. Lawrence Township	596,204	387,395	69,967	27,492	2,612,667	2,168	3,695,893
8. Pennington Borough	22,639	....	15,227	....	141,658	....	179,524
9. Princeton Borough	190,926	....	174,736	13,829	733,480	....	1,112,971
10. Princeton Township	142,513	18,758	31,232	10,317	1,131,314	....	1,334,134
11. Trenton City	3,282,238	4,202	194,677	1,165,453	4,142,387	....	8,788,957
12. Washington Township ..	63,682	....	7,082	....	1,054,360	....	1,125,124
13. West Windsor Twp.	258,156	....	41,010	9,669	1,675,085	....	1,983,920
Totals	$7,483,643	$436,072	$736,359	$1,532,341	$32,305,280	$1,477,963	$43,971,658

Difference in Totals Due to Rounding

MIDDLESEX COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Carteret Borough	$ 893,876	....	$ 4,579	$ 24,428	$ 1,229,792	....	$ 2,152,675
2. Cranbury Township	140,506	....	37,114	....	342,390	....	520,010
3. Dunellen Borough	213,462	....	7,102	8,498	332,431	....	561,403
4. East Brunswick Twp.	587,009	$ 3,882	148,872	47,943	2,819,035	....	3,606,741
5. Edison Township	1,328,231	32,301	291,212	....	14,913,697	....	16,565,441
6. Helmetta Borough	68,541	....	....	2,120	71,431	....	142,092
7. Highland Park Boro	133,207	....	26,158	17,824	537,869	....	715,058
8. Jamesburg Borough	36,796	....	36,477	8,893	222,140	....	304,306
9. Metuchen Borough	296,771	4,564	3,834	13,116	945,498	....	1,263,783
10. Middlesex Borough	259,445	....	10,546	16,304	1,036,368	....	1,322,663
11. Milltown Borough	98,343	....	7,287	7,953	190,652	....	304,235
12. Monroe Township	157,211	....	39,834	....	1,620,616	....	1,817,661
13. New Brunswick City	1,138,600	11,722	87,655	233,320	2,211,830	....	3,683,127
14. North Brunswick Twp. ..	1,104,157	....	12,753	24,502	2,493,973	....	3,635,385
15. Old Bridge Township	296,258	3,117	191,140	89,984	3,063,654	....	3,644,153
16. Perth Amboy City	1,672,439	31,844	33,758	54,010	1,652,825	....	3,444,876
17. Piscataway Township	829,027	1,839	23,799	45,648	3,356,372	....	4,256,685
18. Plainsboro Township	74,379	16	380,258	....	909,838	....	1,364,491
19. Sayreville Borough	1,449,162	293	59,523	....	9,638,328	....	11,147,306
20. South Amboy City	57,453	....	6,085	12,845	3,827,273	....	3,903,656
21. South Brunswick Twp. .	607,979	....	24,827	....	4,226,819	....	4,859,625
22. South Plainfield Boro ...	583,461	3,223	26,603	16,742	1,793,844	....	2,423,873
23. South River Borough	126,011	....	35,855	57,105	295,724	....	514,695
24. Spotswood Borough	236,687	....	14,605	14,618	411,167	....	677,077
25. Woodbridge Township ..	2,407,549	346,859	272,520	96,647	18,174,818	....	21,298,393
Totals	$14,796,561	$439,660	$1,782,306	$792,500	$76,318,384	....	$94,129,411

Difference in Totals Due to Rounding

MONMOUTH COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Aberdeen Township	$ 11,771	....	$ 49,064	$ 34,182	$ 702,308	....	$ 797,325
2. Allenhurst Borough	7,196	....	27,439	656	185,211	....	220,502
3. Allentown Borough	466,926	....	13,719	9,629	73,634	....	563,908
4. Asbury Park City	33,875	$ 962	47,771	127,769	928,811	....	1,139,188
5. Atlantic Highlands	13,967	....	....	6,925	238,365	....	259,257
6. Avon-By-the-Sea	57,040	....	16,101	2,037	135,691	....	210,869
7. Belmar Borough	37,155	....	10,831	7,958	328,555	....	384,499
8. Bradley Beach Boro	35,275	....	23,893	6,670	272,778	....	338,616
9. Brielle Borough	62,269	....	17,113	3,607	245,739	....	328,728
10. Colts Neck Township	7,825	....	12,047	....	1,120,085	....	1,139,957
11. Deal Borough	250,472	....	....	....	392,888	....	643,360
12. Eatontown Borough	20,624	352	48,228	16,224	885,824	....	971,252
13. Englishtown Borough	24,922	....	117	2,092	68,880	....	96,011
14. Fair Haven Borough	22,077	....	21,020	5,245	361,490	....	409,832
15. Farmingdale Borough	187,868	....	14,715	....	63,130	....	265,713
16. Freehold Borough	240,291	2,893	44,906	51,688	562,001	....	901,779
17. Freehold Township	180,214	....	97,204	....	4,060,522	....	4,337,940
18. Hazlet Township	27,389	7	78,952	43,836	1,000,022	....	1,150,206
19. Highlands Borough	411,621	....	16,042	7,387	188,636	....	623,686
20. Holmdel Township	240,647	....	45,351	....	1,218,414	....	1,504,412
21. Howell Township	14	....	81,895	....	6,322,867	....	6,404,776
22. Interlaken Borough	61,827	....	....	805	99,885	....	162,517
23. Keansburg Borough	100,635	....	5,105	83,586	346,431	....	535,757
24. Keyport Borough	47,269	....	36,700	40,369	388,399	....	512,737
25. Little Silver Borough	4,101	....	163	4,761	448,277	....	457,302
26. Loch Arbour Village	245,226	....	....	272	23,191	....	268,689
27. Long Branch City	110,137	....	47,195	134,241	1,765,598	....	2,057,171
28. Manalapan Township	44,154	....	34,355	....	2,100,949	....	2,179,458
29. Manasquan Borough	97,438	107	35,370	4,075	343,036	....	480,026
30. Marlboro Township	50,303	....	43,236	32,543	1,582,938	....	1,709,020

MONMOUTH COUNTY (Continued)

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
31. Matawan Borough	223,552	....	52,760	37,427	1,067,416	....	1,381,155
32. Middletown Township ...	269,326	259	44,922	85,048	4,592,122	....	4,991,677
33. Millstone Township	45,521	....	8,682	....	532,384	....	586,587
34. Monmouth Bch. Boro ...	7,947	191,499	....	3,064	257,323	....	459,833
35. Neptune Township	286,123	3,164	33,913	136,696	2,235,716	....	2,695,612
36. Neptune City Borough ..	70,462	....	70,558	27,117	296,443	....	464,580
37. Ocean Township	152,846	....	27,314	28,107	1,635,360	....	1,843,627
38. Oceanport Borough	80,208	....	8,974	7,317	396,288	....	492,787
39. Red Bank Borough	327,193	6,762	81,351	14,246	1,625,364	$ 41,642	2,096,558
40. Roosevelt Borough	4,604	....	....	1,698	55,205	....	61,507
41. Rumson Borough	28,282	1	18,227	....	589,346	....	635,856
42. Sea Bright Borough	34,872	....	12,235	1,256	135,166	....	183,529
43. Sea Girt Borough	9,699	320	....	....	153,919	....	163,938
44. Shrewsbury Borough	88,330	....	106,793	....	288,336	....	483,459
45. Shrewsbury Township ..	749	3,301	1,708	8,829	35,989	....	50,576
46. South Belmar Boro	9,068	....	....	1,979	84,033	....	95,080
47. Spring Lake Borough ...	26,137	....	10,506	....	288,414	....	325,057
48. Spring Lake Hts. Boro .	27,561	....	16,614	5,832	333,503	....	383,510
49. Tinton Falls Borough	178,046	....	....	....	942,529	....	1,120,575
50. Union Beach Borough ..	86,820	....	26,828	38,964	346,698	....	499,310
51. Upper Freehold Twp. ...	61,730	....	3,094	....	285,709	....	350,533
52. Wall Township	199,122	....	65,820	19,321	3,190,119	....	3,474,382
53. W. Long Branch Boro ..	125,631	5,194	7,082	9,752	540,122	....	687,781
Totals	$5,444,365	$214,821	$1,465,913	$1,053,210	$46,362,059	$41,642	$54,582,010

Difference in Totals Due to Rounding

MORRIS COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Boonton Town	$ 324,739	....	$ 34,251	$ 9,489	$ 481,099	....	$ 849,578
2. Boonton Township	45,277	....	20,447	....	167,093	....	232,817
3. Butler Borough	173,768	....	19,699	8,432	962,309	....	1,164,208
4. Chatham Borough	120,077	$ 7	90,055	5,842	471,029	....	687,010
5. Chatham Township	32,064	....	27,138	....	743,301	....	802,503
6. Chester Borough	34,838	....	16,833	....	107,119	....	158,790
7. Chester Township	49,410	....	2,138	....	802,671	....	854,219
8. Denville Township	226,250	4,470	46,307	12,334	1,264,523	....	1,553,884
9. Dover Town	299,009	2,626	26,072	20,181	573,226	....	921,114
10. East Hanover Twp.	279,512	....	46,614	....	2,469,447	$ 2,871	2,798,444
11. Florham Park Borough .	229,768	29,457	62,674	....	812,253	....	1,134,152
12. Hanover Township	906,912	25	52,134	....	1,446,952	....	2,406,023
13. Harding Township	18,701	....	10,509	....	415,119	....	444,329
14. Jefferson Township	63,153	....	23,426	20,015	1,884,648	....	1,991,242
15. Kinnelon Borough	32,556	....	24,263	5,727	407,290	....	469,836
16. Lincoln Park Borough ..	87,068	....	38,608	13,368	508,998	....	648,042
17. Madison Borough	169,544	329	57,970	12,365	517,788	....	757,996
18. Mendham Borough	47,002	....	....	....	356,290	....	403,292
19. Mendham Township	14,448	....	8,628	....	401,738	....	424,814
20. Mine Hill Township	57,790	....	5,006	4,110	170,490	....	237,396

MORRIS COUNTY (Continued)

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
21. Montville Township	184,356	....	26,763	....	2,002,200	....	2,213,319
22. Morris Township	441,264	....	84,596	....	1,633,458	1,717,406	3,876,724
23. Morris Plains Borough .	244,214	230	19,641	....	475,962	....	740,047
24. Morristown Town	510,829	3,499	399,384	14,242	2,143,813	....	3,071,767
25. Mountain Lakes Boro ...	35,963	....	12,313	....	371,335	....	419,611
26. Mount Arlington Boro ...	18,031	....	77	5,499	190,302	....	213,909
27. Mount Olive Township ..	89,290	....	15,807	20,811	1,172,475	....	1,298,383
28. Netcong Borough	51,878	....	....	4,953	243,601	....	300,432
29. Par-Troy Hills Twp.	487,670	209,596	158,476	33,248	2,416,336	2,822,735	6,128,061
30. Passaic Township	107,171	....	18,357	6,093	1,259,428	....	1,391,049
31. Pequannock Township .	125,831	....	12,185	13,572	798,699	....	950,287
32. Randolph Township	197,440	....	36,256	17,623	1,211,358	....	1,462,677
33. Riverdale Borough	78,425	....	8,175	1,999	302,989	....	391,588
34. Rockaway Borough	182,949	....	24,214	7,072	312,061	....	526,296
35. Rockaway Township	287,109	353	8,175	16,794	823,906	....	1,136,337
36. Roxbury Township	388,507	....	14,481	20,000	1,256,945	....	1,679,933
37. Victory Gardens Boro ...	4,352	....	6,080	2,572	23,763	....	36,767
38. Washington Township ..	107,998	....	14,893	13,908	873,341	....	1,010,140
39. Wharton Borough	113,062	....	11,700	7,287	280,011	....	412,060
Totals	$6,868,224	$250,592	$1,484,345	$297,536	$32,755,366	$4,543,012	$46,199,075

Difference in Totals Due to Rounding

OCEAN COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Barnegat Township	$ 14,786	....	$ 19,962	$ 21,641	$ 599,276	....	$ 655,665
2. Barnegat Light Boro	5,979	....	4,227	....	78,754	....	88,960
3. Bay Head Borough	8,388	....	14,198	....	144,261	....	166,847
4. Beach Haven Borough .	25,667	....	16,942	....	221,373	....	263,982
5. Beachwood Borough	10,926	....	....	45,273	408,[illegible]40	....	[illegible],839
6. Berkeley Township	94,592	....	26,603	....	3,276,351	....	3,397,546
7. Brick Township	199,357	$ 90,239	152,886	75,129	3,308,046	....	3,825,657
8. Dover Township	714,101	....	435,792	81,021	5,781,758	....	7,012,672
9. Eagleswood Township ..	4,649	....	3,602	....	140,412	....	148,663
10. Harvey Cedars Boro	2,974	....	9,393	....	103,211	....	115,578
11. Island Heights Boro	5,715	....	39	1,861	90,142	....	97,757
12. Jackson Township	128,909	....	53,242	153,699	1,837,334	....	2,173,184
13. Lacey Township	40,864	....	45,052	....	9,200,718	....	9,286,634
14. Lakehurst Borough	9,725	....	48,527	31,981	125,843	....	216,076
15. Lakewood Township	247,480	....	73,634	203,940	2,615,337	....	3,140,391
16. Lavallette Borough	10,780	....	25,382	....	148,535	....	184,697
17. Little Egg Harbor Twp. .	23,648	....	11,513	16,994	864,142	....	916,297
18. Long Beach Township ..	26,800	....	148	....	705,083	....	732,031
19. Manchester Township ...	39,041	....	108,820	159,780	1,709,171	....	2,016,812
20. Mantoloking Borough ...	1,129	....	....	....	114,513	....	115,642
21. Ocean Township	12,629	366	20,237	4,153	514,078	....	551,463
22. Ocean Gate Borough ...	2,976	....	....	1,807	101,726	....	106,509
23. Pine Beach Borough	3,012	....	3,038	2,232	149,102	....	157,384
24. Plumsted Township	20,169	....	2,203	....	243,921	....	266,293
25. Pt. Pleasant Borough ...	75,688	....	67,113	21,470	878,449	....	1,042,720
26. Pt. Pleasant Bch. Boro .	102,743	....	70,340	3,762	488,383	....	665,228
27. Seaside Heights Boro ...	47,689	....	5,983	....	133,093	....	186,765
28. Seaside Park Borough .	19,667	....	....	....	202,741	....	222,408
29. Ship Bottom Borough ..	23,692	....	48,204	....	244,878	....	316,774
30. S. Toms River Boro	19,093	722	78	33,835	179,120	....	232,848
31. Stafford Township	32,873	....	35,579	11,903	2,410,136	....	2,490,491
32. Surf City Borough	10,952	....	4,992	....	171,281	....	187,225
33. Tuckerton Borough	17,108	....	15,688	4,519	231,476	....	268,791
Totals	$2,003,801	$91,327	$1,323,417	$875,000	$37,421,284	....	$41,714,829

Difference in Totals Due to Rounding

PASSAIC COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Bloomingdale Borough .	$ 66,232	....	$ 5,461	$ 34,099	$ 321,142	....	$ 426,934
2. Clifton City	3,161,018	$ 11,158	353,264	95,189	5,820,357	....	9,440,986
3. Haledon Borough	76,348	....	21,995	29,532	416,642	....	544,517
4. Hawthorne Borough	278,340	....	64,679	22,439	1,068,828	....	1,434,286
5. Little Falls Township	218,459	....	64,741	....	916,255	....	1,199,455
6. North Haledon Boro	40,458	....	14,624	10,837	403,555	....	469,474
7. Passaic City	2,280,207	513	287,320	502,463	2,179,437	$ 244	5,250,184
8. Paterson City	2,698,544	833	109.383	1,624,303	5,237,426	....	9,670,489
9. Pompton Lakes Boro ...	268,451	....	7,882	15,972	581,740	....	874,045
10. Prospect Park Boro	52.736	....	19,595	29,409	157,258	....	258,998
11. Ringwood Borough	20.146	....	1,330	18,203	1,121,442	....	1,161,121
12. Totowa Borough	275,537	329,102	22,323	8,686	1,067,651	....	1,703,299
13. Wanaque Borough	114,261	....	7,930	48,227	505,324	....	675,742
14. Wayne Township	862,875	17,428	143,805	49,519	3,154,309	....	4,227,936
15. West Milford Twp.	126,111	....	22,559	35,782	1,570,414	....	1,754,866
16. West Paterson Boro	217,274	....	98,927	14,320	467,207	....	797,728
Totals	$10,756,997	$359,034	$1,245,818	$2,538,980	$24,988,987	$244	$39,890,060

Difference in Totals Due to Rounding

SALEM COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Alloway Township	$ 29,018	....	$ 11,217	....	$ 238,533	....	$ 278,768
2. Carneys Point Twp.	276,992	....	5,461	$ 29,635	477,695	....	789,783
3. Elmer Borough	17,679	....	23,723	4,905	64,416	....	110,723
4. Elsinboro Township	8,729	....	....	3,574	84,757	....	97,060
5. Lower Alloways Creek ..	14,891	....	....	....	6,637,067	....	6,651,958
6. Mannington Township ..	94,583	....	749	....	190,624	....	285,956
7. Oldmans Township	42,074	....	1,372	....	161,823	....	205,269
8. Penns Grove Borough ..	64,364	....	13,170	97,074	229,829	....	404,437
9. Pennsville Township	1,951,243	$ 3,494	12,270	....	3,319,172	....	5,286,179
10. Pilesgrove Township	45,058	....	4,314	....	396,562	....	445,934
11. Pittsgrove Township	49,139	....	1,525	....	390,740	....	441,404
12. Quinton Township	30,754	....	....	....	189,441	....	220,195
13. Salem City	237,465	447	5,375	104,538	465,663	....	813,488
14. Upper Pittsgrove Twp. .	52,124	....	4,662	....	323,496	....	380,282
15. Woodstown Borough	21,687	....	68,009	28,169	127,695	....	245,560
Totals	$2,935,797	$3,941	$151,847	$267,895	$13,297,513	....	$16,656,993

Difference in Totals Due to Rounding

SOMERSET COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Public Utility Tax		Insurance Tax	
				Local Assistance Fund	Gross Receipts & Franchise		
1. Bedminster Township ...	$ 59,577	....	$ 24,268	....	$ 534,148	....	$ 617,993
2. Bernards Township	127,450	....	11,692	$ 13,445	1,367,770	....	1,520,357
3. Bernardsville Borough ..	84,377	....	36,985	....	579,630	....	700,992
4. Bound Brook Borough .	94,516	....	33,745	13,078	526,129	....	667,468
5. Branchburg Township ..	105,478	....	25,971	....	2,036,114	....	2,167,563
6. Bridgewater Township ..	2,083,809	....	76,318	....	3,665,563	....	5,825,690
7. Far Hills Borough	10,591	$ 531	3,421	....	49,852	....	64,395
8. Franklin Township	283,131	6	135,775	....	3,056,939	....	3,475,851
9. Green Brook Twp.	75,136	....	9,447	....	552,942	....	637,525
10. Hillsborough Township .	202,536	....	20,349	....	2,165,047	....	2,387,932
11. Manville Borough	608,076	....	37,093	16,118	469,991	....	1,131,278
12. Millstone Borough	2,412	....	8,573	669	53,799	....	65,453
13. Montgomery Township .	124,742	....	6,610	....	1,024,965	....	1,156,317
14. North Plainfield Boro	142,671	....	22,515	77,261	852,025	....	1,094,472
15. Peapack-Gladstone	28,649	13	15,345	....	194,967	....	238,974
16. Raritan Borough	248,034	6	98,584	5,699	389,094	....	741,417
17. Rocky Hill Borough	26,014	....	34,059	....	53,926	....	113,999
18. Somerville Borough	252,385	45,153	127,712	16,053	1,001,744	....	1,443,047
19. S. Bound Brook Boro ..	77,440	....	11,199	20,279	231,653	....	340,571
20. Warren Township	130,156	....	24,775	....	1,024,805	....	1,179,736
21. Watchung Borough	229,597	....	27,310	....	575,356	....	832,263
Totals	$4,996,777	$45,709	$791,746	$162,602	$20,406,459	....	$26,403,293

Difference in Totals Due to Rounding

SUSSEX COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Andover Borough	$ 12,634	....	$ 14,355	$ 1,592	$ 89,667	....	$ 118,248
2. Andover Township	62,434	....	7,101	6,786	243,917	....	320,238
3. Branchville Borough	32,684	$ 8,021	38,779	....	27,269	$ 773,695	880,448
4. Byram Township	31,667	....	9,662	11,125	334,114	....	386,568
5. Frankford Township	61,590	....	11,772	6,748	328,836	....	408,946
6. Franklin Borough	68,316	....	29,901	21,676	490,651	....	610,544
7. Fredon Township	35,776	....	1,767	....	156,992	....	194,535
8. Green Township	25,218	....	....	....	113,012	....	138,230
9. Hamburg Borough	38,493	....	156	3,449	105,321	....	147,419
10. Hampton Township	46,064	....	12,314	6,398	254,619	....	319,395
11. Hardyston Township	43,947	....	1,216	6,267	309,281	....	360,711
12. Hopatcong Borough	21,248	....	14,633	58,958	460,549	....	555,388
13. Lafayette Township	43,295	....	6,578	....	93,979	....	143,852
14. Montague Township	12,412	....	7,031	3,377	209,358	....	232,178
15. Newton Town	246,691	2,244	125,587	14,227	495,428	....	884,177
16. Ogdensburg Borough ...	68,394	....	4,009	13,293	62,422	....	148,118
17. Sandyston Township	14,603	....	....	....	119,019	....	133,622
18. Sparta Township	122,245	173	55,447	14,102	761,709	....	953,676
19. Stanhope Borough	40,217	....	2,786	16,013	104,686	....	163,702
20. Stillwater Township	21,578	....	8,133	6,160	197,178	....	233,049
21. Sussex Borough	38,013	....	9,145	6,297	96,713	....	150,168
22. Vernon Township	112,514	....	24,118	27,779	1,374,237	....	1,538,648
23. Walpack Township	2,851	....	....	....	49,210	....	52,061
24. Wantage Township	99,519	....	28,623	....	434,337	....	562,479
Totals	$1,302,403	$10,438	$413,113	$224,247	$6,912,504	$773,695	$9,636,400

Difference in Totals Due to Rounding

UNION COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Berkeley Heights Twp. .	$ 745,522	....	$ 27,709	$ 8,484	$ 879,032	....	$ 1,660,747
2. Clark Township	560,244	....	66,696	17,953	1,064,926	....	1,709,819
3. Cranford Township	385,464	$ 846	15,205	26,592	2,377,495	$ 4,023	2,809,625
4. Elizabeth City	2,867,349	5,952	294,691	747,025	12,122,332	105,485	16,142,834
5. Fanwood Borough	40,123	....	20,838	10,056	647,009	....	718,026
6. Garwood Borough	232,744	....	....	6,284	275,076	....	514,104
7. Hillside Township	974,390	....	33,023	103,056	1,530,034	....	2,640,503
8. Kenilworth Borough	451,695	....	12,447	7,328	706,189	....	1,177,659
9. Linden City	2,739,156	2,728	18,306	37,651	17,868,213	....	20,666,054
10. Mountainside Borough .	253,331	....	22,853	4,701	649,038	....	929,923
11. New Providence Boro ..	215,949	13	46,116	11,016	988,159	....	1,261,253
12. Plainfield City	836,729	3,022	81,363	319,644	2,343,448	....	3,584,206
13. Rahway City	832,774	3,746	8,551	111,339	1,484,893	....	2,441,303
14. Roselle Borough	216,995	....	19,847	118,694	1,077,333	....	1,432,869
15. Roselle Park Borough ..	115,096	....	7,129	65,498	565,828	....	753,551
16. Scotch Plains Twp.	134,130	....	23,687	23,533	1,636,794	....	1,818,144
17. Springfield Township	450,546	26,187	45,397	11,523	1,235,639	....	1,769,292
18. Summit City	429,230	....	212,078	14,218	2,417,443	....	3,072,969
19. Union Township	1,419,562	3,349	70,335	62,334	3,861,209	14,043	5,430,832
20. Westfield Town	338,766	287	85,630	27,805	2,187,755	....	2,640,243
21. Winfield Township	4,649	....	....	68,399	39,849	....	112,897
Totals	$14,244,444	$46,130	$1,111,901	$1,803,133	$55,957,694	$123,551	$73,286,853

Difference in Totals Due to Rounding

WARREN COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Public Utility Tax		Insurance Tax	
				Local Assistance Fund	Gross Receipts & Franchise		
1. Allamuchy Township	$ 39,597	....	$ 155	....	$ 228,302	....	$ 268,054
2. Alpha Borough	32,495	....	22,355	$ 14,729	125,299	....	194,878
3. Belvidere Town	98,083	....	32,776	3,739	395,269	....	529,867
4. Blairstown Township	31,835	....	17,691	....	2,879,591	....	2,929,117
5. Franklin Township	67,476	....	4,086	....	179,543	....	251,105
6. Frelinghuysen Twp.	32,251	....	3,475	....	113,890	....	149,616
7. Greenwich Township	29,662	....	8,025	2,177	173,442	....	213,306
8. Hackettstown Town	211,689	$ 2,154	8,213	15,100	410,883	....	648,039
9. Hardwick Township	8,735	....	....	....	89,443	....	98,178
10. Harmony Township	60,062	....	4,291	....	144,241	....	208,594
11. Hope Township	20,176	....	19,559	....	143,244	....	182,979
12. Independence Twp.	29,052	....	4,011	3,775	142,378	....	179,216
13. Knowlton Township	35,546	....	1,246	....	184,847	....	221,639
14. Liberty Township	12,509	....	....	2,514	104,854	....	119,877
15. Lopatcong Township	73,631	....	40,249	7,525	560,662	....	682,067
16. Mansfield Township	48,309	....	....	....	570,984	....	619,293
17. Oxford Township	36,663	....	9,990	9,195	95,163	....	151,011
18. Pahaquarry Township	450	....	....	184	13,814	....	14,448
19. Phillipsburg Town	484,959	3,303	75,739	111,007	715,485	....	1,390,493
20. Pohatcong Township	55,287	....	14,839	6,062	208,868	....	285,056
21. Washington Borough	121,519	....	34,327	35,025	348,083	....	538,954
22. Washington Township	63,024	....	....	....	332,858	....	395,882
23. White Township	65,819	....	....	....	190,947	....	256,766
Totals	$1,658,829	$5,457	$301,027	$211,032	$8,352,090	....	$10,528,435

Difference in Totals Due to Rounding

APPENDIX 3

REVENUE SHARING, AND PROPERTY TAX AND VETERAN DEDUCTIONS

STATE REVENUE SHARING, AND PROPERTY TAX AND VETERAN DEDUCTIONS—1990

COUNTIES	Municipalities Share of $20 million	*Property Tax Deductions	Veteran Deductions	Total
Atlantic	$ 667,936	$ 1,412,661	$ 557,559	$ 2,648,156
Bergen	3,289,953	4,592,790	2,595,512	10,478,255
Burlington	1,274,361	1,687,073	1,236,462	4,197,896
Camden	1,393,805	3,403,450	1,385,050	6,182,305
Cape May	225,954	846,548	350,350	1,422,852
Cumberland	94,706	1,208,435	329,650	1,632,791
Essex	1,109,033	2,447,718	1,159,200	4,715,951
Gloucester	702,385	1,356,452	680,800	2,739,637
Hudson	113,868	1,994,209	621,700	2,729,777
Hunterdon	267,687	393,055	273,750	934,492
Mercer	812,026	1,945,596	844,766	3,602,388
Middlesex	1,982,296	3,436,287	1,941,400	7,359,983
Monmouth	1,726,795	1,996,501	1,466,700	5,189,996
Morris	1,541,476	1,274,279	1,112,150	3,927,905
Ocean	1,000,503	4,316,760	1,813,488	7,130,751
Passaic	1,015,256	2,289,400	958,700	4,263,356
Salem	182,590	476,912	199,223	858,725
Somerset	785,834	903,291	624,100	2,313,225
Sussex	331,254	523,016	338,691	1,192,961
Union	1,188,312	2,724,098	1,367,550	5,279,960
Warren	283,969	612,629	270,250	1,166,848
Total	$20,000,000	$39,841,160	$20,127,051	$79,968,211

Difference in totals due to rounding

*Property Tax Deductions Include Three Categories—Citizens 65 or More, Citizens Less Than 65 Who Are Permanently And Totally Disabled, And Citizens Who Are Surviving Spouses in Certain Cases.

NOTE: Homestead Rebate payments were delayed from on or before July 15, 1990 to on or before December 31, 1990.

STATE REVENUE SHARING, AND PROPERTY TAX AND VETERAN DEDUCTIONS—1990

ATLANTIC COUNTY	Municipalities Share of $20 million	*Property Tax Deductions	Veteran Deductions	Total
Absecon City	$ 25,188	$ 38,376	$ 31,550	$ 95,114
Atlantic City City	154,578	210,714	51,550	416,842
Brigantine City	28,107	70,571	33,650	132,328
Buena Boro	13,153	50,583	10,350	74,086
Buena Vista Township	18,270	68,181	13,600	100,051
Corbin City City	986	4,500	1,250	6,736
Egg Harbor City	16,944	51,506	16,450	84,900
Egg Harbor Township	48,064	83,436	45.950	177,450
Estell Manor City	2,199	8,250	3,750	14,199
Folsom Borough	7,676	12,500	6,850	27,026
Galloway Township	37,128	79,250	40,650	157,028
Hamilton Township	29,415	98,705	32,459	160,579
Hammonton Township	47,040	138,055	35,500	220,595
Linwood City	24,411	27,510	26,400	78,321
Longport Borough	4,549	13,500	8,200	26,249
Margate City City	39,497	66,935	41,200	147,632
Mullica Township	13,627	37,239	15,150	66,016
Northfield City	33,812	49,717	37,100	120,629
Pleasantville City	53,882	111,782	32,800	198,464
Port Republic City	2,464	8,250	4,150	14,864
Somers Point City	33,736	83,521	30,950	148,207
Ventnor City	39,175	84,331	34,100	157,606
Weymouth Township	4,037	15,250	3,950	23,237
Total	$677,936	$1,412,662	$557,559	$2,648,157

Difference in totals due to rounding

BERGEN COUNTY	Municipalities Share of $20 million	*Property Tax Deductions	Veteran Deductions	Total
Allendale Borough	$ 24,297	$ 9,000	$ 16,250	$ 49,547
Alpine Borough	5,307	2,250	3,150	10,707
Bergenfield Borough	110,702	115,074	86,850	312,626
Bogota Boro	34,418	50,955	25,900	111,273
Carlstadt Borough	25,965	57,547	21,050	104,562
Cliffside Park Borough	73,707	122,092	41,650	237,449
Closter Borough	33,016	34,500	30,800	98,316
Cresskill Borough	31,367	37,000	32,700	101,067
Demarest Borough	19,673	13,250	16,500	49,423
Dumont Borough	77,497	110,000	67,800	255,297
Elmwood Park Borough	79,279	217,729	60,400	357,408
East Rutherford Borough	33,110	64,500	20,600	118,210
Edgewater Borough	19,483	18,000	9,150	46,633
Emerson Borough	32,314	36,101	30,750	99,165
Englewood City	91,958	79,286	39,200	210,444
Englewood Cliffs Borough	22,516	13,500	16,600	52,616
Fair Lawn Borough	143,036	298,235	139,600	580,871
Fairview Borough	40,957	136,925	23,000	200,882
Fort Lee Borough	118,378	111,000	36,100	265,478
Franklin Lakes Borough	30,078	15,280	26,400	71,758
Garfield City	—	297,802	57,150	354,952
Glen Rock Borough	49,466	31,645	42,100	123,211
Hackensack City	139,416	156,525	44,200	340,141
Harrington Park Borough	18,858	9,250	14,950	43,058
Hasbrouck Heights Borough	51,475	76,256	45,900	173,631
Haworth Borough	14,290	7,000	12,400	33,690
Hillsdale Borough	45,562	63,061	42,650	151,273
Hohokus Borough	16,584	3,000	15,950	35,534
Leonia Borough	33,755	23,484	21,450	78,689
Little Ferry Borough	36,484	52,264	25,500	114,248
Lodi Borough	99,539	273,282	59,600	432,421
Lyndhurst Township	87,144	166,924	72,200	326,268
Mahwah Township	45,600	47,034	39,250	131,884
Maywood Borough	41,942	64,021	37,900	143,863
Midland Park Borough	31,461	37,465	26,550	95,476
Montvale Borough	29,035	10,250	22,600	61,885
Moonachie Borough	11,561	24,114	8,150	43,825
New Milford Borough	73,081	96,504	63,400	232,985
North Arlington Borough	68,855	115,362	50,250	234,467

BERGEN COUNTY	Municipalities Share of $20 million	*Property Tax Deductions	Veteran Deductions	Total
Northvale Borough	20,469	27,750	17,650	65,869
Norwood Borough	17,247	23,000	15,400	55,647
Oakland Borough	57,389	33,524	45,900	136,813
Old Tappan Borough	15,541	6,250	13,250	35,041
Oradell Borough	33,603	22,584	34,000	90,187
Palisades Park Borough	51,210	73,122	24,850	149,182
Paramus Borough	109,508	134,612	114,850	358,970
Park Ridge Borough	34,683	22,750	30,100	87,533
Ramsey Borough	49,504	30,829	38,400	118,733
Ridgefield Borough	—	72,340	28,850	101,190
Ridgefield Park Township	53,276	57,817	35,600	146,693
Ridgewood Township	104,221	46,062	67,450	217,733
River Edge Borough	48,102	47,617	48,500	144,219
Rivervale Township	34,721	33,702	34,761	103,184
Rochelle Park Township	24,070	66,795	25,700	116,565
Rockleigh Borough	—	1,000	650	1,650
Rutherford Borough	78,293	109,132	61,250	248,675
Saddle Brook Township	62,032	136,479	64,650	263,161
Saddle River Borough	9,306	1,079	7,750	18,135
South Hackensack Township ...	9,306	26,856	7,250	43,412
Teaneck Township	160,264	133,091	112,700	406,055
Tenafly Borough	54,622	31,147	41,600	127,369
Teterboro Boro	—	—	—	—
Upper Saddle River Borough ..	30,950	9,732	23,750	64,432
Waldwick Borough	48,443	45,045	45,250	138,738
Wallington Borough	41,374	118,250	28,100	187,724
Washington Township	41,298	28,459	40,550	110,307
Westwood Borough	43,307	38,000	33 500	114,807
Woodcliff Lake Borough	21,360	8,344	16,500	46,204
Wood-Ridge Borough	32,144	71,278	31,350	134,772
Wyckoff Township	62,544	38,677	58,800	160,021
Total	$3,289,953	$4,592,790	$2,595,511	$10,478,254

Difference in totals due to rounding

BURLINGTON COUNTY	Municipalities Share of $20 million	*Property Tax Deductions	Veteran Deductions	Total
Bass River Township	$ 3,468	$ 15,000	$ 4,800	$ 23,268
Beverly City	12,433	21,937	8,050	42,420
Bordentown City	17,285	27,959	10,550	55,794
Bordentown Township	29,737	39,626	30,600	99,963
Burlington City	43,856	123,899	34,650	202,405
Burlington Township	47,382	47,592	39,750	134,724
Chesterfield Township	12,281	10,500	9,800	32,581
Cinnaminson Township	66,581	53,171	70,950	190,702
Delanco Township	15,939	31,252	16,150	63,341
Delran Township	44,596	55,760	48,200	148,556
Eastampton Township	11,106	6,500	11,100	28,706
Edgewater Park Township	32,750	34,756	27,000	94,506
Evesham Township	69,818	67,461	71,700	208,979
Fieldsboro Borough	2,350	3,500	1,850	7,700
Florence Township	33,774	115,009	39,200	187,983
Hainesport Township	11,296	30,677	14,200	56,173
Lumberton Township	17,645	16,491	15,550	49,686
Mansfield Township	10,310	33,821	28,350	72,481
Maple Shade Township	69,803	188,639	63,100	321,542
Medford Township	38,133	37,500	54,550	130,183
Medford Lakes Borough	18,972	14,057	15,900	48,929
Moorestown Township	60,156	81,750	54,100	196,006
Mt. Holly Township	50,187	47,210	35,350	132,747
Mt. Laurel Township	56,486	77,000	85,300	218,786
New Hanover Township	50,509	3,250	2,350	56,109
North Hanover Township	33,186	7,777	9,600	50,563
Palmyra Borough	27,349	59,500	25,250	112,099
Pemberton Borough	5,553	3,250	2,300	11,103
Pemberton Township	83,676	71,958	106,150	261,784
Riverside Township	33,034	104,019	27,700	164,753
Riverton Borough	12,945	14,000	10,500	37,445
Shamong Township	6,330	9,250	11,150	26,730
Southampton Township	24,032	121,061	61,262	206,355
Springfield Township	9,363	13,250	9,900	32,513
Tabernacle Township	9,571	15,152	18,050	42,773
Washington Township	2,615	9,300	3,300	15,215
Westampton Township	10,632	9,000	20,850	40,482
Willingboro Township	174,251	58,250	131,950	364,451
Woodland Township	7,903	5,945	4,050	17,898
Wrightstown Borough	7,069	1,043	1,350	9,462
Total	$1,274,361	$1,687,072	$1,236,462	$4,197,895

*Difference in totals due to rounding

CAMDEN COUNTY	Municipalities Share of $20 million	*Property Tax Deductions	Veteran Deductions	Total
Audubon Borough	$ 40,748	$ 98,377	$ 37,650	$ 176,775
Audubon Park Borough	5,439	—	—	5,439
Barrington Borough	33,281	60,346	31,900	125,527
Bellmawr Borough	62,032	143,500	56,000	261,532
Berlin Borough	21,227	39,750	19,000	79,977
Berlin Township	22,743	46,007	16,850	85,600
Brooklawn Borough	11,068	38,495	9,700	59,263
Camden City	—	572,610	82,700	655,310
Cherry Hill Township	256,145	252,194	229,350	737,689
Chesilhurst Borough	—	13,500	3,000	16,500
Clementon Borough	19,711	44,250	13,650	77,611
Collingswood Borough	65,974	104,403	44,450	214,827
Gibbsboro Borough	10,329	17,000	9,950	37,279
Gloucester City	57,521	159,100	42,850	259,471
Gloucester Township	137,956	264,797	136,900	539,653
Haddon Township	68,267	136,946	62,750	267,963
Haddonfield Borough	49,201	59,531	45,350	154,082
Haddon Heights Borough	35,347	62,979	35,400	133,726
Hi Nella Borough	5,326	4,000	2,450	11,776
Laurel Springs Borough	11,144	20,110	8,750	40,004
Lawnside Borough	—	25,649	8,600	34,249
Lindenwold Borough	68,912	84,025	36,600	189,537
Magnolia Borough	23,729	50,540	17,450	91,719
Merchantville Borough	16,413	21,636	10,350	48,399
Mount Ephraim Borough	21,132	79,500	22,350	122,982
Oaklyn Borough	17,417	52,109	18,450	87,976
Pennsauken Township	139,833	377,233	129,200	646,266
Pine Hill Borough	29,024	47,946	19,900	96,870
Pine Valley Borough	95	—	—	95
Runnemede Borough	41,203	112,110	40,000	193,313
Somerdale Borough	26,572	60,336	23,700	110,608
Stratford Borough	38,986	44,678	34,300	117,964
Tavistock Borough	57	—	—	57
Voorhees Township	27,747	47,321	40,000	115,068
Waterford Township	17,361	66,692	29,600	113,653
Winslow Township	—	158,875	58,450	217,325
Woodlynne Borough	11,864	36,904	7,450	56,218
Total	$1,393,805	$3,403,449	$1,385,050	$6,182,304

Difference in totals due to rounding

CAPE MAY COUNTY	Municipalities Share of $20 million	*Property Tax Deductions	Veteran Deductions	Total
Avalon Borough	$ 7,145	$ 15,118	$ 11,250	$ 33,513
Cape May City	15,067	30,588	18,300	63,955
Cape May Point Borough	796	4,353	1,850	6,999
Dennis Township	10,708	34,468	15,500	60,676
Lower Township	43,060	302,619	98,150	443,829
Middle Township	35,423	120,501	40,850	196,774
North Wildwood City	15,200	72,647	20,200	108,047
Ocean City	42,606	73,588	54,350	170,544
Sea Isle City	9,950	23,245	13,200	46,395
Stone Harbor Borough	4,662	12,141	6,700	23,503
Upper Township	—	44,113	33,250	77,363
West Cape May Borough	3,885	10,750	2,900	17,535
West Wildwood Borough	986	9,750	1,800	12,536
Wildwood City	12,224	39,321	10,800	62,345
Wildwood Crest Borough	13,646	33,869	17,750	65,265
Woodbine Borough	10,595	19,477	3,500	33,572
Total	$225,954	$846,548	$350,350	$1,422,852

Difference in totals due to rounding

CUMBERLAND COUNTY	Municipalities Share of $20 million	*Property Tax Deductions	Veteran Deductions	Total
Bridgeton City	—	$ 148,579	$ 37,850	$ 186,429
Commercial Township	—	85,250	17,550	102,800
Deerfield Township	$ 10,272	31,250	6,100	47,622
Downe Township	6,842	30,473	7,200	44,515
Fairfield Township	—	46,986	10,900	57,886
Greenwich Township	3,639	11,083	2,550	17,272
Hopewell Township	15,807	32,520	13,400	61,727
Lawrence Township	9,287	29,888	6,250	45,425
Maurice River Township	16,280	43,502	11,450	71,232
Millville City	—	226,402	74,150	300,552
Shiloh Borough	2,255	7,000	1,850	11,105
Stow Creek Township	4,321	11,000	3,900	19,221
Upper Deerfield Township	26,003	62,282	21,550	109,835
Vineland City	—	442,220	114,950	557,170
Total	$94,706	$1,208,435	$329,650	$1,632,791

Difference in totals due to rounding

ESSEX COUNTY	Municipalities Share of $20 million	*Property Tax Deductions	Veteran Deductions	Total
Belleville Township	—	$ 302,019	$ 83,700	$ 385,719
Bloomfield Township	—	279,827	118,850	398,677
Caldwell Borough	$ 32,921	21,838	15,750	70,509
Cedar Grove Township	54,565	42,594	44,100	141,259
East Orange City	—	187,818	47,350	235,168
Essex Fells Borough	9,609	1,500	5,450	16,559
Fairfield Borough	27,406	33,500	26,750	87,656
Glen Ridge Borough	32,314	13,236	20,800	66,350
Irvington Town	—	128,224	37,500	165,724
Livingston Township	116,748	93,250	89,950	299,948
Maplewood Township	92,811	105,527	63,200	261,538
Millburn Township	79,279	21,034	52,050	152,363
Montclair Town	164,490	100,740	67,150	332,380
Newark City	—	612,000	115,100	727,100
North Caldwell Borough	25,738	5,750	18,150	49,638
Nutley Town	122,226	190,662	93,900	406,788
Orange City	—	74,500	19,700	94,200
Roseland Borough	17,455	13,668	17,250	48,373
South Orange Village Township	63,207	26,762	31,200	121,169
Verona Borough	58,223	51,801	47,500	157,524
West Caldwell Borough	46,737	25,349	36,500	108,586
West Orange Town	165,305	116,118	107,300	388,723
Total	$1,109,033	$2,447,717	$1,159,200	$4,715,950

Difference in totals due to rounding

GLOUCESTER COUNTY	Municipalities Share of $20 million	*Property Tax Deductions	Veteran Deductions	Total
Clayton Borough	$ 22,137	$ 49,500	$ 16,400	$ 88,037
Deptford Township	95,237	195,371	91,250	381,858
East Greenwich Township	13,305	18,750	16,150	48,205
Elk Township	11,144	28,750	10,300	50,194
Franklin Township	37,147	110,611	38,200	185,958
Glassboro Borough	52,423	74,155	36,550	163,128
Greenwich Township	22,345	64,567	26,800	113,712
Harrison Township	10,898	17,247	11,950	40,095
Logan Township	6,918	18,500	10,950	36,368
Mantua Township	39,080	60,250	38,200	137,530
Monroe Township	62,316	175,500	67,000	304,816
National Park Borough	14,802	37,532	14,400	66,734
Newfield Borough	6,046	15,750	3,700	25,496
Paulsboro Borough	31,765	63,547	21,600	116,912
Pitman Borough	39,990	58,193	32,250	130,433
South Harrison Township	4,909	8,000	4,200	17,109
Swedesboro Borough	9,116	14,100	4,400	27,616
Washington Township	68,040	109,094	101,550	278,684
Wenonah Borough	9,344	5,250	8,800	23,394
West Deptford Township	57,900	97,942	63,400	219,242
Westville Borough	20,393	50,777	16,250	87,420
Woodbury City	48,386	58,952	31,300	138,638
Woodbury Heights Borough	14,385	18,043	12,650	45,078
Woolwich Township	4,359	6,069	2,550	12,978
Total	$702,385	$1,356,450	$680,800	$2,739,635

Difference in totals due to rounding

HUDSON COUNTY	Municipalities Share of $20 million	*Property Tax Deductions	Veteran Deductions	Total
Bayonne City	—	$ 331,000	$ 155,850	$ 486,850
East Newark Borough	—	11,000	2,450	13,450
Guttenberg Town	$ 22,928	20,934	4,700	47,562
Harrison Town	46,055	51,217	18,350	115,622
Hoboken City	—	68,402	16,050	84,452
Jersey City City	—	760,000	201,750	961,750
Kearny Town	—	188,182	71,250	259,432
North Bergen Township	—	256,000	57,900	313,900
Secaucus Town	45,884	97,363	42,300	185,547
Union City City	—	100,932	21,100	122,032
Weehawken Township	—	26,395	12,300	38,695
West New York Town	—	82,784	17,700	100,484
Total	$113,868	$1,994,209	$621,700	$2,729,777

Difference in totals due to rounding

HUNTERDON COUNTY	Municipalities Share of $20 million	*Property Tax Deductions	Veteran Deductions	Total
Alexandria Township	$ 8,851	$ 12,187	$ 9,200	$ 30,238
Bethlehem Township	6,198	7,533	9,200	22,931
Bloomsbury Borough	3,374	4,804	2,550	10,728
Califon Borough	3,961	8,250	2,800	15,011
Clinton Town	6,614	3,208	4,750	14,572
Clinton Township	20,450	16,395	27,600	64,445
Delaware Township	13,134	18,317	12,400	43,851
East Amwell Township	10,519	16,287	12,350	39,156
Flemington Borough	15,295	14,500	6,450	36,245
Franklin Township	8,623	10,232	8,150	27,005
Frenchtown Borough	5,781	8,500	3,500	17,781
Glen Gardner Borough	2,786	6,250	1,750	10,786
Hampton Borough	5,534	5,750	2,850	14,134
High Bridge Borough	10,879	17,369	9,500	37,748
Holland Township	—	33,425	20,400	53,825
Kingwood Township	9,249	15,750	7,800	32,799
Lambertville City	16,621	40,799	10,750	68,170
Lebanon Borough	3,430	3,000	2,100	8,530
Lebanon Township	17,740	26,532	14,950	59,222
Milford Borough	4,966	10,250	4,550	19,766
Raritan Township	28,922	27,268	32,000	88,190
Readington Township	31,272	47,750	36,400	115,422
Stockton Borough	2,350	5,949	2,650	10,949
Tewksbury Township	12,319	6,250	12,250	30,819
Union Township	10,140	11,250	8,150	29,540
West Amwell Township	8,680	15,250	8,700	32,630
Total	$267,687	$393,055	$273,750	$934,492

Difference in totals due to rounding

MERCER COUNTY	Municipalities Share of $20 million	*Property Tax Deductions	Veteran Deductions	Total
East Windsor Township	$ 77,346	$ 28,679	$ 28,800	$ 134,825
Ewing Township	125,504	211,627	124,200	461,331
Hamilton Township	314,140	720,219	350,950	1,385,309
Hightstown Borough	21,189	20,620	10,200	52,009
Hopewell Borough	8,661	7,000	4,850	20,511
Hopewell Township	40,028	37,690	39,466	177,184
Lawrence Township	75,943	95,621	61,700	233,264
Pennington Borough	8,225	3,500	6,200	17,925
Princeton Borough	46,358	19,250	11,500	77,108
Princeton Township	53,314	16,747	28,700	98,761
Trenton City	—	745,681	143,700	889,381
Washington Township	13,267	16,212	12,950	42,429
West Windsor Township	28,050	22,750	21,550	72,350
Total	$812,026	$1,945,596	$844,766	$3,602,388

Difference in totals due to rounding

MIDDLESEX COUNTY	Municipalities Share of $20 million	*Property Tax Deductions	Veteran Deductions	Total
Carteret Borough	$ 85,799	$ 246,273	$ 80,650	$ 412,722
Cranbury Township	8,794	8,000	4,900	21,694
Dunellen Borough	27,178	42,020	21,850	91,048
East Brunswick Township	140,382	105,883	133,900	380,165
Edison Township	267,896	281,671	229,650	779,217
Helmetta Borough	3,734	10,250	2,250	16,234
Highland Park Borough	56,289	37,764	25,150	119,203
Jamesburg Borough	18,232	24,750	10,600	53,582
Metuchen Borough	61,634	57,250	49,000	167,884
Middlesex Borough	59,189	83,636	53,150	195,975
Milltown Borough	—	50,478	31,750	82,228
Monroe Township	40,805	53,340	129,850	223,995
New Brunswick City	—	139,750	40,650	180,400
North Brunswick Township	68,286	86,297	56,900	211,483
Old Bridge Township	197,790	209,506	156,950	564,246
Perth Amboy City	—	246,999	62,300	309,299
Piscataway Township	152,114	157,249	99,100	408,463
Plainsboro Township	7,600	4,000	6,700	18,300
Sayreville Borough	128,651	203,325	142,100	474,076
South Amboy City	37,052	75,000	25,050	137,102
South Brunswick Township	58,526	57,250	52,500	168,276
South Plainfield Borough	83,638	139,171	92,550	315,359
South River Borough	60,042	165,787	48,750	274,579
Spotswood Borough	32,238	29,718	29,150	91,106
Woodbridge Township	386,426	920,922	356,000	1,663,348
Total	$1,982,296	$3,436,289	$1,941,400	$7,359,985

Difference in totals due to rounding

MONMOUTH COUNTY	Municipalities Share of $20 million	*Property Tax Deductions	Veteran Deductions	Total
Aberdeen Township	$ 72,266	$ 69,520	$ 47,500	$ 189,286
Allenhurst Borough	3,715	2,000	2,250	7,965
Allentown Borough	6,804	8,318	5,150	20 272
Asbury Park City	—	42,623	11,200	53,823
Atlantic Highlands Borough	19,957	25,315	15,850	61,122
Avon By The Sea Borough	8,207	9,500	8,400	26,107
Belmar Borough	22,004	31,186	15,650	68,840
Bradley Beach Borough	15,920	29,945	8,750	54,615
Brielle Borough	13,532	11,750	15,400	40,682
Colts Neck Township	24,032	9,750	18,050	51,832
Deal Borough	9,192	2,000	4,350	15,542
Eatontown Borough	44,217	25,500	27,950	97,667
Englishtown Borough	4,549	5,250	1,600	11,399
Fair Haven Borough	23,577	17,729	19,300	60,606
Farmingdale Borough	5,269	6,000	3,850	15,119
Freehold Borough	41,847	42,370	25,050	109,267
Freehold Township	65,917	50,063	56,950	172,930
Hazlet Township	87,580	82,196	88,050	257,826
Highlands Borough	15,788	41,929	11,450	69,167
Holmdel Township	25,226	14,250	22,950	62,426
Howell Township	91,181	164,367	81,850	337,398
Interlaken Borough	4,511	2,500	5,800	12,811
Keansburg Borough	—	65,500	17,150	82,650
Keyport Borough	28,088	38,635	16,900	83,623
Little Silver Borough	23,255	9,000	22,200	54,455
Loch Arbour Village	1,478	3,500	2,950	7,928
Long Branch City	127,040	94,788	52,200	274,028

MONMOUTH COUNTY	Municipalities Share of $20 million	*Property Tax Deductions	Veteran Deductions	Total
Manalapan Township	60,004	91,727	67,350	219,081
Manasquan Borough	18,801	34,082	21,700	74,583
Marlboro Township	51,172	28,604	50,250	130,026
Matawan Borough	36,920	28,908	23,000	88,828
Middletown Township	219,093	237,732	221,950	678,775
Millstone Township	10,310	13,870	9,600	33,780
Monmouth Beach Borough	8,794	5,500	10,600	24,894
Neptune Township	107,727	143,710	85,300	336,737
Neptune City Borough	21,398	38,500	15,100	74,998
Ocean Township	78,786	67,008	72,000	217,794
Oceanport Borough	21,303	10,300	20,450	52,253
Red Bank Borough	47,306	59,454	20,300	127,060
Roosevelt Borough	3,222	4,000	2,050	9,272
Rumson Borough	28,202	28,535	22,800	79,537
Sea Bright Borough	5,572	10,750	3,650	19,972
Sea Girt Borough	7,922	4,555	11,450	23,927
Shrewsbury Borough	12,604	11,250	12,100	35,954
Shrewsbury Township	4,814	—	—	4,814
South Belmar Borough	5,534	18,000	5,150	28,684
Spring Lake Borough	14,271	11,750	15,400	41,421
Spring Lake Heights Borough .	17,834	28,612	19,900	66,346
Tinton Falls Borough	32,504	25,351	27,300	85,155
Union Beach Borough	25,302	61,872	21,850	109,024
Upper Freehold Township	10,348	16,000	8,800	35,148
Wall Township	65,159	93,249	63,350	221,758
West Long Branch Township ..	26,742	17,500	26,550	70,792
Total	$1,726,795	$1,996,503	$1,466,700	$5,189,998

Difference in totals due to rounding

MORRIS COUNTY	Municipalities Share of $20 million	*Property Tax Deductions	Veteran Deductions	Total
Boonton Town	$ 35,328	$ 50,966	$ 22,750	$ 109,044
Boonton Township	12,300	11,750	12,500	36,550
Butler Borough	29,263	33,793	23,600	86,656
Chatham Borough	36,901	21,611	27,400	85,912
Chatham Township	32,314	11,073	27,250	70,637
Chester Borough	5,250	4,000	3,600	12,850
Chester Township	17,285	6,500	12,800	36,585
Denville Township	55,190	61,886	46,600	163,676
Dover Town	59,303	61,679	27,900	148,882
East Hanover Township	30,988	34,693	31,250	96,931
Florham Park Borough	31,234	18,945	31,050	81,229
Hanover Township	43,496	54,488	46,050	144,034
Harding Township	12,660	6,361	11,400	30,421
Jefferson Township	59,056	75,250	46,850	181,156
Kinnelon Borough	30,211	10,203	23,650	64,064
Lincoln Park Borough	36,010	37,285	25,250	98,545
Madison Borough	64,401	49,050	39,800	153,251
Mendham Borough	15,503	5,875	15,050	36,428
Mendham Township	15,238	4,250	11,350	30,838
Mine Hill Township	13,987	26,220	13,400	53,607
Montville Township	48,708	37,145	44,450	130,303
Morris Township	76,607	50,000	48,000	174,607
Morris Plains Borough	21,416	19,136	20,450	61,002
Morristown Town	66,467	37,305	19,750	123,522
Mountain Lakes Borough	18,176	1,250	9,000	28,426
Mt. Arlington Borough	15,086	14,000	8,600	37,686
Mt. Olive Township	52,973	52,750	32,200	137,923
Netcong Borough	11,808	25,250	8,900	45,958
Parsippany-Troy Hills Township	219,510	108,082	109,450	437,042
Passaic Township	29,396	35,887	25,750	91,033
Pequannock Township	55,816	61,633	52,650	170,099
Randolph Township	56,972	26,650	42,400	126,022
Riverdale Borough	10,595	14,000	10,500	35,095
Rockaway Borough	25,245	34,000	21,400	80,645
Rockaway Township	75,849	48,882	49,800	174,531
Roxbury Township	65,728	70,680	61,500	197,908
Victory Gardens Borough	4,245	4,250	1,550	10,045
Washington Township	29,282	21,500	30,550	81,332
Wharton Borough	21,682	26,000	15,750	63,432
Total	$1,541,476	$1,274,278	$1,112,150	$3,927,904

Difference in totals due to rounding

OCEAN COUNTY	Municipalities Share of $20 million	*Property Tax Deductions	Veteran Deductions	Total
Barnegat Township	$ 14,442	$ 69,164	$ 41,200	$ 124,806
Barnegat Light Borough	2,369	7,250	5,050	14,669
Bay Head Borough	4,132	6,000	5,200	15,332
Beach Haven Borough	6,008	15,500	9,850	31,358
Beachwood Borough	20,545	64,767	28,450	113,762
Berkeley Township	48,045	1,071,137	314,451	1,433,633
Brick Township	173,322	447,803	253,200	874,325
Dover Township	191,990	617,668	264,450	1,074,108
Eagleswood Township	3,298	15,609	4,800	23,707
Harvey Cedars Borough	1,857	3,875	2,900	8,632
Island Heights Borough	5,515	12,500	7,000	25,015
Jackson Township	81,136	98,986	73,538	253,660
Lacey Township	29,756	287,846	110,898	428,500
Lakehurst Borough	11,163	12,750	7,300	31,213
Lakewood Township	124,879	361,921	104,600	591,400
Lavallette Borough	5,724	29,745	14,100	49,569
Little Egg Harbor Township	26,469	139,784	62,700	228,953
Long Beach Township	13,437	53,366	27,850	94,653
Manchester Township	52,556	332,374	197,800	582,730
Mantoloking Borough	1,137	250	2,350	3,737
Ocean Township	10,083	69,988	26,300	106,371
Ocean Gate Borough	4,245	24,411	6,400	35,056
Pine Beach Borough	5,553	16,588	8,050	30,191
Plumsted Township	17,531	33,750	16,900	68,181
Point Pleasant Borough	63,321	198,582	76,700	338,603
Point Pleasant Beach Boro	18,327	34,862	17,900	71,089
Seaside Heights Borough	5,041	21,205	5,450	31,696
Seaside Park Borough	5,648	17,422	10,300	33,370
Ship Bottom Borough	4,473	23,937	8,650	37,060
South Toms River Borough	16,394	24,520	9,000	49,914
Stafford Township	18,801	151,291	69,100	239,192
Surf City Borough	4,776	18,821	9,700	33,297
Tuckerton Borough	8,529	33,088	11,350	52,967
Total	$1,000,503	$4,316,760	$1,813,487	$7,130,750

Difference in totals due to rounding

PASSAIC COUNTY	Municipalities Share of $20 million	*Property Tax Deductions	Veteran Deductions	Total
Bloomingdale Borough	$ 31,348	$ 41,705	$ 25,650	$ 98,703
Clifton City	311,847	659,118	260,850	1,231,815
Haledon Borough	25,397	46,478	14,700	86,575
Hawthorne Borough	72,646	155,463	59,100	287,209
Little Falls Township	45,619	85,057	36,850	167,526
North Haledon Borough	29,301	67,995	26,900	124,196
Passaic City	—	143,069	39,000	182,069
Paterson City	—	444,250	89,650	533,900
Pompton Lakes Borough	44,558	56,750	34,250	135,558
Prospect Park Borough	20,090	31,605	8,950	60,645
Ringwood Borough	44,027	39,688	31,100	114,815
Totowa Borough	44,330	125,326	46,800	216,456
Wanaque Borough	36,370	66,250	29,950	132,570
Wayne Township	190,341	159,646	152,300	502,287
West Milford Township	72,115	86,500	66,800	225,415
West Paterson Borough	47,268	80,500	35,850	163,618
Total	$1,015,256	$2,289,400	$958,700	$4,263,356

Difference in totals due to rounding

SALEM COUNTY	Municipalities Share of $20 million	*Property Tax Deductions	Veteran Deductions	Total
Alloway Township	$ 10,064	$ 30,125	$ 9,900	$ 50,089
Carneys Point Township	28,410	54,843	26,250	109,503
Elmer Borough	6,387	16,541	4,500	27,428
Elsinboro Borough	4,587	14,701	6,300	25,588
Lower Alloways Creek Township	—	11,354	4,850	16,204
Mannington Township	7,183	15,446	5,473	28,102
Oldmans Township	8,131	9,500	5,350	22,981
Penns Grove Township	—	40,798	9,250	50,048
Pennsville Township	54,413	102,266	56,900	213,579
Pilesgrove Township	10,348	13,000	9,200	32,548
Pittsgrove Township	18,915	49,399	20,150	88,464
Quinton Township	10,159	27,375	8,550	46,084
Salem City	—	50,530	14,550	65,080
Upper Pittsgrove Township	11,580	19,310	8,750	39,640
Woodstown Borough	12,414	21,723	9,250	43,387
Total	$182,590	$476,911	$199,223	$858,724

Difference in totals due to rounding

APPENDIX 4

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SOMERSET COUNTY	Municipalities Share of $20 million	*Property Tax Deductions	Veteran Deductions	Total
Bedminster Township	$ 10,026	$ 12,802	$ 10,900	$ 33,728
Bernards Township	52,177	20,750	38,650	111,577
Bernardsville Borough	25,491	18,250	19,400	63,141
Bound Brook Borough	40,464	70,163	25,300	135,927
Branchburg Township	24,259	15,618	28,700	68,577
Bridgewater Township	119,061	111,702	100,150	330,913
Far Hills Borough	2,976	1,750	1,500	6,226
Franklin Township	122,737	118,319	87,750	328,806
Green Brook Township	17,247	23,995	17,650	58,892
Hillsborough Township	47,382	53,950	54,300	155,632
Manville Borough	51,248	140,356	48,700	240,304
Millstone Borough	2,483	2,497	1,750	6,730
Montgomery Township	24,961	12,250	19,850	57,061
North Plainfield Borough	85,647	91,000	46,400	223,047
Peapack-Gladstone Borough	7,467	4,500	6,100	18,067
Raritan Borough	25,662	86,194	21,750	133,606
Rocky Hill Borough	3,468	2,500	1,850	7,818
Somerville Borough	51,286	58,050	29,150	138,486
South Bound Brook Borough	18,422	32,771	13,350	64,543
Warren Township	34,683	19,500	32,650	86,833
Watchung Borough	18,687	6,375	18,250	43,312
Total	$785,834	$903,292	$624,100	$2,313,226

Difference in totals due to rounding

SUSSEX COUNTY	Municipalities Share of $20 million	*Property Tax Deductions	Veteran Deductions	Total
Andover Borough	$ 3,165	$ 2,750	$ 1,300	$ 7,215
Andover Township	12,736	11,372	14,400	38,508
Branchville Borough	3,298	6,428	3,100	12,826
Byram Township	20,393	22,750	21,150	64,293
Frankford Township	11,713	23,500	16,750	51,963
Franklin Borough	16,697	36,940	10,900	64,537
Fredon Township	6,027	7,240	6,500	19,767
Green Township	6,254	4,750	6,600	17,604
Hamburg Borough	7,126	13,000	5,000	25,126
Hampton Township	8,832	24,743	12,950	46,525
Hardyston Township	14,726	21,625	12,650	49,001
Hopatcong Borough	41,165	72,696	43,900	157,761
Lafayette Township	5,269	7,322	4,500	17,091
Montague Township	5,079	13,966	9,100	28,145
Newton Town	28,505	42,750	18,600	89,855
Ogdensburg Borough	9,761	16,675	8,500	34,936
Sandyston Township	5,174	17,000	5,600	27,774
Sparta Township	43,837	23,042	39,200	106,079
Stanhope Borough	12,736	13,110	8,700	34,546
Stillwater Township	9,135	20,470	13,050	42,655
Sussex Borough	8,017	11,921	4,200	24,138
Vernon Township	31,101	62,998	49,150	143,249
Walpack Township	1,478	—	191	1,669
Wantage Township	19,028	45,968	22,700	87,696
Total	$331,254	$523,016	$338,691	$1,192,961

Difference in totals due to rounding

UNION COUNTY	Municipalities Share of $20 million	*Property Tax Deductions	Veteran Deductions	Total
Berkeley Heights Township	$ 51,551	$ 27,750	$ 42,300	$ 121,601
Clark Township	72,418	107,039	81,750	261,207
Cranford Township	104,865	108,334	94,850	308,049
Elizabeth City	—	416,455	103,000	519,455
Fanwood Borough	35,176	17,658	28,100	80,934
Garwood Borough	20,204	39,256	18,500	77,960
Hillside Township	—	122,571	49,100	171,671
Kenilworth Borough	35,366	94,961	33,650	163,977
Linden City	159,657	361,914	130,750	652,321
Mountainside Borough	28,372	24,750	30,400	83,522
New Providence Borough	54,167	32,121	42,550	128,838
Plainfield City	—	140,500	55,600	196,100
Rahway City	—	228,043	96,900	324,943
Roselle Borough	—	172,250	59,650	231,900
Roselle Park Boro	55,399	90,923	40,400	186,722
Scotch Plains Twp.	87,125	74,914	76,850	238,889
Springfield Township	58,260	65,449	53,350	177,059
Summit City	88,433	63,016	51,550	202,999
Union Township	199,420	454,716	187,000	841,136
Westfield Town	129,314	81,475	91,300	302,089
Winfield Township	8,586	—	—	8,586
Total	$1,188,312	$2,724,095	$1,367,550	$5,279,957

Difference in totals due to rounding

WARREN COUNTY	Municipalities Share of $20 million	*Property Tax Deductions	Veteran Deductions	Total
Allmuchy Township	$ 4,606	$ 6,500	$ 9,850	$ 20,956
Alpha Borough	10,879	37,500	11,150	59,529
Belvidere Town	10,462	12,806	8,900	32,168
Blairstown Township	—	33,260	16,950	50,210
Franklin Township	7,752	15,059	6,350	29,161
Frelinghuysen Township	4,435	4,500	4,200	13,135
Greenwich Township	6,008	11,750	5,350	23,108
Hackettstown Town	37,905	34,655	22,400	94,960
Hardwick Township	2,369	4,000	3,200	9,569
Harmony Township	7,827	20,762	9,650	38,239
Hope Township	4,530	7,809	4,250	16,589
Independence Township	8,510	14,276	10,150	32,936
Knowlton Township	6,765	13,250	6,650	26,666
Liberty Township	4,890	15,955	5,750	26,595
Lopatcong Township	13,968	42,000	18,850	74,818
Mansfield Township	15,617	24,366	12,200	52,183
Oxford Township	7,221	19,582	4,950	31,753
Pahaquarry Township	—	—	—	—
Phillipsburg Town	67,358	172,560	52,250	292,168
Pohatcong Township	15,124	45,581	16,550	77,255
Washington Borough	23,956	37,484	13,250	74,690
Washington Township	14,404	23,183	18,200	55,787
White Township	9,383	15,750	9,200	34,333
Total	$283,969	$612,588	$270,250	$1,166,807

Difference in totals due to rounding

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1990

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Atlantic	$ 5,889,001,526	$ 9,423,481,571	$ 15,312,483,097	$ 7,665,600	$ 15,304,817,497	$ 111,606,959	$ 15,416,424,456
2. Bergen	30,519,738,820	36,194,851,768	66,714,590,588	6,782,100	66,707,808,488	285,070,810	66,992,879,298
3. Burlington	4,386,214,533	10,409,487,223	14,795,701,756	9,697,960	14,786,003,796	138,463,945	14,924,467,741
4. Camden	2,190,623,074	6,738,793,210	8,929,416,284	16,695,307	8,912,720,977	97,998,396	9,010,719,373
5. Cape May	6,398,104,885	5,098,499,193	11,496,604,078	128,800	11,496,475,278	57,417,054	11,553,892,332
6. Cumberland	724,321,115	2,389,838,303	3,114,159,418	67,817,800	3,046,341,618	41,830,370	3,088,171,988
7. Essex	5,602,738,540	9,959,011,760	15,561,750,300	13,052,200	15,548,698,100	125,810,100	15,674,508,200
8. Gloucester	1,926,448,310	4,844,337,675	6,770,785,985	18,149,025	6,752,636,960	70,091,156	6,822,728,116
9. Hudson	4,669,365,620	10,112,552,698	14,781,918,318	44,551,300	14,737,367,018	89,849,749	14,827,216,767
10. Hunterdon	3,860,832,079	4,871,620,912	8,732,452,991	....	8,732,452,991	33,101,869	8,765,554,860
11. Mercer	1,783,418,415	4,831,645,791	6,615,064,206	18,374,800	6,596,689,406	55,343,390	6,652,032,796
12. Middlesex	11,574,156,100	20,691,635,700	32,265,791,800	39,051,576	32,226,740,224	237,768,367	32,464,508,591
13. Monmouth	12,749,764,760	17,782,644,444	30,532,409,204	28,267,450	30,504,141,754	248,977,005	30,753,118,759
14. Morris	8,895,658,233	15,237,941,427	24,133,599,660	418,100	24,133,181,560	190,881,074	24,324,062,634
15. Ocean	10,698,794,910	12,090,518,991	22,789,313,901	78,279,100	22,711,034,801	125,407,499	22,836,442,300
16. Passaic	4,797,149,425	7,358,212,507	12,155,361,932	2,946,650	12,152,415,282	66,980,485	12,219,395,767
17. Salem	291,835,222	1,073,241,811	1,365,077,033	110,400	1,364,966,633	18,658,426	1,383,625,059
18. Somerset	5,958,473,936	10,361,231,120	16,319,705,056	2,462,100	16,317,242,956	105,545,077	16,422,788,033
19. Sussex	1,861,032,974	3,533,447,227	5,394,480,201	379,900	5,394,100,301	22,467,482	5,416,567,783
20. Union	7,407,454,605	11,566,878,200	18,974,332,805	136,200	18,974,196,605	111,247,490	19,085,444,095
21. Warren	1,836,655,053	3,027,327,430	4,863,982,483	3,708,547	4,860,273,936	30,198,656	4,890,472,592
Totals	$134,021,782,135	$207,597,198,961	$341,618,981,096	$358,674,915	$341,260,306,181	$2,264,715,359	$343,525,021,540

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1990 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Atlantic	....	....	$ 85,771	$ 284,273,119	$ 2,665,750,020	$ 17,797,987,128	$ 81,126,172.99	....	....
2. Bergen	....	....	183,049	487,566,691	16,431,610,897	82,937,106,553	197,628,326.38	$ 770,981.94	$ 770,981.94
3. Burlington	....	....	....	437,996,460	2,854,974,765	17,341,444,046	101,040,165.74	....	....
4. Camden	....	....	26,899	134,283,371	8,711,854,922	17,588,317,823	167,837,003.00	....	....
5. Cape May	....	....	....	1,208,905,697	1,042,922,638	11,387,909,273	47,060,148.62	....	....
6. Cumberland	....	....	....	31,755,045	380,932,088	3,437,349,031	37,730,010.13	....	....
7. Essex	....	....	1,865,350	217,471,739	23,111,073,917	38,569,975,728	231,113,911.50	....	....
8. Gloucester	....	....	....	374,093,718	1,760,170,607	8,208,805,005	58,078,730.36	....	....
9. Hudson	....	....	11,142,882	918,534,062	9,812,119,840	23,731,945,427	147,252,824.04	....	....
10. Hunterdon	....	....	....	508,903,183	987,294,404	9,243,946,081	29,180,631.72	....	....
11. Mercer	....	....	549,486	41,555,959	11,211,746,947	17,822,773,270	92,081,240.28	....	....
12. Middlesex	....	....	1,388,028	43,845,888	16,055,188,862	48,477,239,593	193,744,679.67	16,589.15	....
13. Monmouth	....	....	189,867	1,092,559,131	11,162,157,543	40,822,907,038	164,262,979.19	....	....
14. Morris	....	....	726,509	14,335,345	19,543,250,769	43,853,704,567	111,847,337.06	....	....
15. Ocean	....	....	409,163	181,239,198	11,489,674,173	34,145,286,438	127,070,774.89	....	....
16. Passaic	....	....	544,390	142,880,617	12,496,696,764	24,573,756,304	109,512,612.35	....	....
17. Salem	....	....	....	54,978,485	839,751,109	2,168,397,683	18,600,600.43	....	....
18. Somerset	....	....	338,311	348,842,035	7,047,229,013	23,121,513,322	94,864,389.49	....	....
19. Sussex	....	....	....	35,085,659	3,057,136,090	8,438,618,214	30,342,553.05	....	....
20. Union	....	....	900,701	108,158,876	13,839,958,327	32,818,144,247	138,914,243.80	....	....
21. Warren	....	....	....	231,147,653	899,748,600	5,559,073,539	33,113,305.53	....	....
Totals	....	....	$18,350,406	$6,898,413,931	$175,401,242,295	$512,046,200,310	$2,212,402,640.22	$787,571.09	$770,981.94

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1990 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B			Section C Local Taxes to Be Raised for		
	II Adjustments Resulting From		III	(a)	(b)	(c)	I District School Purposes		
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	County Open Space Preservation Trust Fund Tax (C.30, L.1989)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget
	Deduct Overpayment	Add Underpayment							
1. Atlantic	$ 690,841.22	$ 210,170.49	$ 80,645,502.26	$ 2,806,800.00	$ 2,251,747	....	$ 103,357,639.36	$ 21,610,054.76	$ 2,407,300.88
2. Bergen	2,078,621.82	88,295.44	195,638,000.00	....	....	....	604,837,264.25	82,859,656.16	2,644,555.75
3. Burlington	510,165.74	....	100,530,000.00	4,263,000.00	....	....	161,971,024.58	43,642,863.95	95,000.00
4. Camden	308,083.00	105,992.00	167,634,912.00	1,960,000.00	....	....	190,753,529.80	33,647,196.55	....
5. Cape May	181,911.82	1,990.29	46,880,227.09	1,785,495.94	....	$ 1,138,790.93	52,597,196.60	9,032,768.00	153,620.00
6. Cumberland	255,786.90	....	37,474,223.23	....	998,633	....	36,611,982.22	2,482,501.01	530,410.41
7. Essex	3,857,380.59	....	227,256,530.91	....	....	....	328,523,322.41	58,882,078.68	2,059,308.72
8. Gloucester	559,620.86	....	57,519,109.50	1,231,806.00	....	....	84,388,195.78	12,938,036.60	....
9. Hudson	7,275,543.42	2,185,978.29	142,163,258.91	....	....	....	222,916,137.02	....	6,629,469.88
10. Hunterdon	180,631.72	....	29,000,000.00	1,734,374.00	....	....	59,871,063.54	40,463,511.57	....
11. Mercer	319,729.28	....	91,761,511.00	4,128,999.00	....	....	116,605,704.00	75,395,561.22	625,175.00
12. Middlesex	881,529.30	8,438.78	192,855,000.00	....	....	....	478,335,036.11	16,171,720.00	4,258,149.64
13. Monmouth	906,854.94	45,018.75	163,401,143.00	3,693,233.00	691,482	4,000,000.00	302,839,720.90	109,389,670.15	140,000.00
14. Morris	671,554.04	94,483.64	111,270,266.66	....	....	....	302,295,086.02	98,172,261.19	....
15. Ocean	471,703.22	3,191.12	126,602,262.79	8,018,000.00	2,900,000	....	185,212,162.19	112,421,612.80	....
16. Passaic	697,937.75	....	108,814,674.60	....	....	....	213,028,999.78	20,087,784.38	1,747,101.88
17. Salem	28,326.02	3,228.37	18,575,502.78	....	....	....	18,828,274.92	7,262,598.43	25,318.59
18. Somerset	450,302.24	85,912.75	94,500,000.00	3,082,833.00	....	3,400,000.00	156,808,136.63	47,651,780.23	....
19. Sussex	812,836.96	283.91	29,530,000.00	1,564,363.00	942,000	....	71,102,519.78	29,194,414.93	....
20. Union	1,025,643.80	....	137,888,600.00	....	....	....	269,045,555.75	54,891,715.18	2,394,747.82
21. Warren	216,289.03	584,967.71	33,481,984.21	1,195,000.00	....	....	49,364,503.41	11,303,697.20	....
Total	$22,381,293.67	$3,417,951.54	$2,193,422,708.94	$35,463,903.94	$7,783,862	$8,538,790.93	$4,009,293,055.05	$887,501,482.99	$23,710,158.57

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1990 (Continued)

	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)		16 Totals Ratables Determined Pursuant to R.S. 54:1-35 After Equalization Under R.S. 54:1-33 and R.S. 54:1-34
	Section C	Section D								
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions	
1.	$ 136,807,419.45	$ 349,886,463.71	$ 2,242,721,750	$ 22,570,351.42	$ 62,272,209.73	$ 17,425,804.68	$ 102,268,365.83	$ 1,477,622	$ 546,350	$ 17,626,847,857
2.	418,432,049.58	1,306,025,786.74	9,432,638,523	47,044,100.79	161,454,409.92	19,526,195.26	228,024,705.97	4,844,500	2,569,200	82,620,060,304
3.	64,776,522.14	375,278,410.67	2,783,808,837	27,823,976.00	61,114,410.04	11,095,864.00	100,034,250.04	1,782,549	1,215,520	17,069,648,871
4.	104,800,935.36	498,796,573.71	1,533,361,504	22,151,382.95	116,814,730.91	17,786,563.79	156,752,677.65	3,537,500	1,371,350	17,397,534,454
5	63,837,963.39	175,426,061.95	874,034,900	12,809,407.73	40,913,607.28	10,170,664.89	63,893,679.90	928,000	343,500	11,294,319,877
6.	22,394,694.11	100,492,443.98	566,348,445	6,607,437.18	33,810,483 38	6,122,637.52	46,540,558.08	1,260,250	323,600	3,344,455,715
7.	287,806,340.73	904,527,581.45	4,323,478,440	49,433,958.00	413,976,947.59	35,391,218.99	498,802,124.58	2,617,750	1,156,100	37,556,474,761
8.	44,921,495.32	200,998,643.20	752,781,100	13,660,083.25	36,727,545.58	9,190,027.84	59,577,656.67	1,418,000	668,400	8,116,608,029
9.	230,309,725.27	602,018,591.08	4,878,219,677	18,383,473.00	264,750,544.83	31,872,996.00	315,007,013.83	2,080,750	595,200	23,200,037,953
10.	21,739,609.29	152,808,558.40	916,902,110	14,215,698.86	21,490,704.96	6,289,863.50	41,996,267.32	409,050	269,450	9,136,044,630
11.	84,307,846.27	372,824,796.49	1,735,211,658	17,205,998.28	127,003,970.44	12,761,321.70	156,971,290.42	2,095,750	835,916	17,516,141,182
12.	191,247,580.73	882,867,486.48	4,160,545,840	31,360,668.53	183,336,204.54	23,756,068.90	238,452,941.97	3,675,500	1,915,700	44,602,774,182
13.	170,381,579.15	754,536,828.20	3,793,869,275	44,108,342.30	108,025,597.60	26,525,289.53	178,659,229.43	2,071,250	1,434,950	40,338,531,157
14.	162,908,561.77	674,646,175.64	2,913,622,365	34,248,048.46	91,513,398.99	12,800,618.50	138,562,065.95	1,351,000	1,106,000	40,635,294,615
15.	120,409,738.17	555,563,775.95	2,179,106,555	41,711,887.41	75,423,021.56	21,046,214.00	138,181,122.97	4,841,250	1,778,500	32,930,600,047
16.	169,910,898.01	513,589,458.65	1,978,416,195	15,084,098.00	117,246,524.23	12,430,191.86	144,760,814.09	2,454,750	937,550	24,040,969,994
17.	5,601,022.29	50,292,717.01	213,930,900	6,388,767.84	26,177,927.60	3,494,072.00	36,060,767.44	513,500	254,400	2,055,010,258
18.	66,477,752.16	371,920,502.02	1,459,600,959	21,923,406.67	47,307,788.58	9,118,830.26	78,350,025.51	954,750	614,300	22,755,799,041
19.	33,254,044.65	165,587,342.36	544,102,513	10,063,908.55	16,322,478.58	6,812,249.12	33,198,636.25	560,950	333,500	8,366,010,098
20.	200,084,068.05	664,304,686.80	3,049,900,330	22,495,472.00	145,473,316.90	11,810,409.00	179,779,197.90	3,007,250	1,351,500	32,032,843,393
21.	16,099,520.69	111,444,705.51	489,643,555	7,950,392.72	16,640,626.57	5,195,620.72	29,786,640.01	659,000	262,900	5,518,932,632
	$2,616,509,366.58	$9,783,837,590.00	$50,822,245,431	$487,240,859.94	$2,167,796,449.81	$310,622,722.06	$2,965,660,031.81	$42,540,921	$19,883,886	$498,154,939,050

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1990

	1		2	3	4	5	6
	Taxable Value						
TAXING DISTRICT	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2-3)	Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Absecon City	$ 83,907,300	$ 174,620,200	$ 258,527,500	....	$ 258,527,500	$ 1,488,131	$ 260,015,631
2. Atlantic City	2,404,657,550	3,985,442,042	6,390,099,592	$ 7,200	6,390,092,392	18,954,513	6,409,046,905
3. Brigantine City	399,455,700	591,102,300	990,558,000	....	990,558,000	4,331,829	994,889,829
4. Buena Borough	13,755,500	77,825,100	91,580,600	222,600	91,358,000	2,539,450	93,897,450
5. Buena Vista Township	73,828,600	143,551,600	217,380,200	....	217,380,200	1,742,496	219,122,696
6. Corbin City	6,449,600	7,249,800	13,699,400	....	13,699,400	114,269	13,813,669
7. Egg Harbor City	28,396,400	92,979,300	121,375,700	....	121,375,700	4,437,423	125,813,123
8. Egg Harbor Township	319,822,450	620,187,700	940,010,150	....	940,010,150	11,491,163	951,501,313
9. Estell Manor City	10,986,515	12,204,858	23,191,373	....	23,191,373	204,658	23,396,031
10. Folsom Borough	20,409,800	51,050,500	71,460,300	....	71,460,300	1,233,546	72,693,846
11. Galloway Township	256,202,600	491,668,400	747,871,000	....	747,871,000	10,187,374	758,058,374
12. Hamilton Township	286,145,300*	462,222,000	748,367,300	....	748,367,300	8,864,954	757,232,254
13. Hammonton Town	108,510,000	314,298,000	422,808,000	....	422,808,000	9,751,201	432,559,201
14. Linwood City	94,570,800	183,300,600	277,871,400	....	277,871,400	884,006	278,755,406
15. Longport Borough	176,946,950	105,801,850	282,748,800	....	282,748,800	185,550	282,934,350
16. Margate City	661,810,000	643,120,600	1,304,930,600	....	1,304,930,600	1,913,442	1,306,844,042
17. Mullica Township	60,979,300	94,261,581	155,240,881	....	155,240,881	1,735,089	156,975,970
18. Northfield City	120,289,000	216,286,500	336,575,500	....	336,575,500	1,326,452	337,901,952
19. Pleasantville City	86,456,500	219,160,300	305,616,800	7,098,800	298,518,000	16,156,845	314,674,845
20. Port Republic City	16,128,811	22,433,600	38,562,411	....	38,562,411	949,860	39,512,271
21. Somers Point City	144,838,900	339,501,200	484,340,100	....	484,340,100	6,164,647	490,504,747
22. Ventnor City	495,515,850	544,722,140	1,040,237,990	....	1,040,237,990	6,333,314	1,046,571,304
23. Weymouth Township	18,938,100	30,491,400	49,429,500	337,000	49,092,500	616,747	49,709,247
Totals	$5,889,001,526	$9,423,481,571	$15,312,483,097	$7,665,600	$15,304,817,497	$111,606,959	$15,416,424,456

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1990 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Absecon City	$ 3.193	75.42	....	....	$ 85,456,043	$ 345,471,674	$ 1,574,717.11	....	....
2. Atlantic City	2.200	88.92	$ 85,771	....	880,356,348	7,289,489,024	33,226,698.24	....	....
3. Brigantine City	1.876	86.44	....	....	157,012,567	1,151,902,396	5,250,561.90	....	....
4. Buena Borough	3.007	84.37	....	....	18,690,930	112,588,380	513,196.48	....	....
5. Buena Vista Township	1.846	97.54	....	....	8,007,743	227,130,439	1,035,298.16	....	....
6. Corbin City	2.082	82.37	....	....	3,047,924	16,861,593	76,857.93	....	....
7. Egg Harbor City	3.131	101.98	....	$ 471,634	....	125,341,489	571,327.27	....	....
8. Egg Harbor Township	2.480	78.58	....	....	261,909,117	1,213,410,430	5,530,925.70	....	....
9. Estell Manor City	5.707	33.84	....	....	45,776,946	69,172,977	315,301.88	....	....
10. Folsom Borough	2.710	100.33	....	....	695,960	73,389,606	334,522.89	....	....
11. Galloway Township	2.648	77.88	....	....	217,910,619	975,968,993	4,448,628.31	....	....
12. Hamilton Township	2.358	83.60	....	....	153,854,433	911,086,687	4,152,884.01	....	....
13. Hammonton Town	2.840	86.26	....	....	75,710,425	508,269,626	2,316,777.13	....	....
14. Linwood City	3.447	65.35	....	....	149,043,903	427,799,309	1,949,980.10	....	....
15. Longport Borough	1.753	58.00	....	....	205,330,506	488,264,856	2,225,592.08	....	....
16. Margate City	1.326	120.21	....	216,128,383	....	1,090,715,659	4,971,662.61	....	....
17. Mullica Township	2.844	77.56	....	....	46,341,821	203,317,791	926,756.16	....	....
18. Northfield City	3.216	81.23	....	....	81,394,510	419,296,462	1,911,222.72	....	....
19. Pleasantville City	4.058	71.62	....	....	122,765,512	437,440,357	1,993,925.60	....	....
20. Port Republic City	2.983	69.47	....	....	17,190,269	56,702,540	258,459.57	....	....
21. Somers Point City	2.785	79.94	....	....	125,307,315	615,812,062	2,806,973.37	....	....
22. Ventnor City	1.683	107.34	....	67,673,102	....	978,898,202	4,461,980.13	....	....
23. Weymouth Township	2.610	83.70	....	....	9,947,129	59,656,376	271,923.64	....	....
Totals	....	....	$85,771	$284,273,119	$2,665,750,020	$17,797,987,128	$81,126,172.99	....	....

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1990 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B			Section C Local Taxes to Be Raised for		
	II Adjustments Resulting From		III	(a)	(b)	(c)	I District School Purposes		
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	County Open Space Preservation Trust Fund Tax (C.30, L.1989)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget
	Deduct Overpayment	Add Underpayment							
1. Absecon City	$ 298.76	....	$ 1,574,418.35	$ 113,137.95	$ 74,027.21	....	$ 3,787,320.00	....	$ 47,771.00
2. Atlantic City	551,348.08	....	32,675,350.16	....	....	....	28,666,487.00	....	....
3. Brigantine City	15,489.53	....	5,235,072.37	377,234.61	246,828.11	....	5,195,106.00	....	729,805.83
4. Buena Borough	600.27	....	512,596.21	36,871.38	24,125.29	....	....	B$ 1,227,030.06	....
5. Buena Vista Township	3,635.01	....	1,031,663.15	74,382.57	48,669.21	....	....	B 2,416,452.76	....
6. Corbin City	....	....	76,857.93	5,521.98	3,613.08	....	140,000.00	....	....
7. Egg Harbor City	1,343.24	....	569,984.03	41,047.88	26,858.01	....	985,745.50	G 774,449.40	....
8. Egg Harbor Township	3,849.80	....	5,527,075.90	397,377.77	260,007.97	....	13,460,724.15	....	....
9. Estell Manor City	321.82	....	314,980.06	22,653.34	14,822.29	....	849,043.50	....	....
10. Folsom Borough	2,684.19	....	331,838.70	24,034.31	15,725.87	....	1,000,116.00	....	....
11. Galloway Township	1,532.19	....	4,447,096.12	319,618.47	209,129.34	....	7,670,516.85	G 4,728,459.35	....
12. Hamilton Township	....	$ 210,170.49	4,363,054.50	298,370.27	195,226.44	....	7,144,140.00	G 4,297,448.02	....
13. Hammonton Town	8,563.46	....	2,308,213.67	166,452.38	108,911.34	....	6,400,753.00	....	....
14. Linwood City	720.98	....	1,949,259.12	....	91,668.27	....	3,013,228.50	M 2,039,828.74	111,273.00
15. Longport Borough	3,608.95	....	2,221,983.13	159,901.05	104,624.74	....	474,645.00	....	....
16. Margate City	112.69	....	4,971,549.92	....	233,717.10	....	4,237,980.50	....	677,310.00
17. Mullica Township	781.87	....	925,974.29	66,584.21	43,566.67	....	1,408,485.50	G 1,084,120.23	....
18. Northfield City	2,325.24	....	1,908,897.48	....	89,846.29	....	3,280,616.00	M 2,156,413.10	8,170.05
19. Pleasantville City	2,641.94	....	1,991,283.66	143,256.62	93,734.14	....	5,690,808.24	....	....
20. Port Republic City	419.63	....	258,039.94	18,569.42	12,150.15	....	663,684.00	....	86,009.00
21. Somers Point City	15,440.27	....	2,791,533.10	201,671.27	131,955.39	....	4,233,919.62	M 2,885,853.10	29,117.00
22. Ventnor City	75,062.67	....	4,386,917.46	320,577.75	209,757.00	....	4,268,010.00	....	717,845.00
23. Weymouth Township	60.63	....	271,863.01	19,536.77	12,783.09	....	786,310.00	....	....
Totals	$690,841.22	$210,170.49	$80,645,502.26	$2,806,800.00	$2,251,747.00	....	$103,357,639.36	$21,610,054.76	$2,407,300.88

B—Buena Regional High School G—Greater Egg Harbor Regional High School M—Mainland Regional High School

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1990 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Absecon City	$ 2,705,148.41	$ 8,301,822.92	$ 36,151,000	$ 1,350,000.00	$ 1,059,770.67	$ 550,000.00	$ 2,959,770.67	$ 45,000	$ 30,800
2. Atlantic City	79,653,740.94	140,995,578.10	1,240,811,500	6,625,000.00	24,720,511.67	6,615,597.68	37,961,109.35	212,872	51,150
3. Brigantine City	6,870,726.16	18,654,773.08	26,052,600	2,170,000.00	2,738,808.64	858,000.00	5,766,808.64	75,500	32,800
4. Buena Borough	1,022,710.72	2,823,333.66	11,865,000	119,000.00	592,540.92	215,000.00	926,540.92	52,750	10,400
5. Buena Vista Township	473,805.90	4,044,973.59	21,681,800	300,000.00	815,723.16	403,000.00	1,518,723.16	68,250	13,450
6. Corbin City	61,500.00	287,492.99	4,318,800	80,000.00	114,260.51	20,000.00	214,260.51	5,000	1,200
7. Egg Harbor City	1,540,557.00	3,938,641.82	19,828,800	135,000.00	900,166.00	235,000.00	1,270,166.00	52,500	16,250
8. Egg Harbor Township	3,951,543.00	23,596,728.79	185,503,100	1,800,000.00	6,517,598.00	1,800,000.00	10,117,598.00	84,250	44,950
9. Estell Manor City	133,500.00	1,334,999.19	2,785,400	267,000.00	2,478,975.19	58,000.00	2,803,975.19	7,750	3,450
10. Folsom Borough	597,517.00	1,969,231.88	3,318,500	70,000.00	243,575.00	130,000.00	443,575.00	12,250	6,650
11. Galloway Township	2,698,274.64	20,073,094.77	165,389,000	1,822,155.94	3,416,299.42	1,200,000.00	6,438,455.36	89,500	40,100
12. Hamilton Township	1,551,381.35	17,849,620.58	138,104,000	2,235,061.73	4,129,938.27	850,000.00	7,215,000.00	107,500	31,650
13. Hammonton Town	3,298,639.83	12,282,970.22	57,222,700	231,400.00	1,637,074.79	837,207.00	2,705,681.79	144,000	35,000
14. Linwood City	2,400,888.36	9,606,145.99	27,308,300	484,934.00	1,641,995.10	210,000.00	2,336,929.10	28,750	26,050
15. Longport Borough	1,997,358.30	4,958,512.22	12,320,000	275,000.00	428,847.71	240,000.00	943,847.71	13,750	7,900
16. Margate City	7,208,152.91	17,328,710.43	84,542,600	1,300,000.00	1,850,297.89	300,000.00	3,450,297.89	65,250	40,750
17. Mullica Township	934,259.41	4,462,990.31	8,049,000	408,399.75	697,318.51	475,000.00	1,580,718.26	37,500	14,600
18. Northfield City	3,421,933.39	10,865,876.31	53,094,200	430,000.00	1,930,840.41	275,000.00	2,635,840.41	52,750	36,450
19. Pleasantville City	4,849,163.00	12,768,245.66	52,130,250	1,600,000.00	2,767,723.00	675,000.00	5,042,723.00	125,500	32,200
20. Port Republic City	140,048.47	1,178,500.98	3,492,700	70,000.00	218,695.43	84,000.00	372,695.43	7,750	3,950
21. Somers Point City	3,385,044.07	13,659,093.55	47,782,000	277,400.00	1,213,430.06	650,000.00	2,140,830.06	83,500	29,950
22. Ventnor City	7,704,667.98	17,607,775.19	38,368,700	395,000.00	1,919,766.45	650,000.00	2,964,766.45	90,500	32,750
23. Weymouth Township	206,858.61	1,297,351.48	2,601,800	125,000.00	238,052.93	95,000.00	458,052.93	15,250	3,900
Totals	$136,807,419.45	$349,886,463.71	$2,242,721,750	$22,570,351.42	62,272,209.73	17,425,804.68	$102,268,365.83	1,477,622	546,350

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Apportioned) for the support of the County Budget	$31,482,733.85
Rate per $100 to be applied to Column 11 for apportionment of County Taxes	0.4558165617
Rate per $100 to be applied to Column 11 for apportionment of County Library Taxes	0.0327488345
Rate per $100 to be applied to Column 11 for apportionment of Local Health Services Taxes	0.0214278670
Net County Taxes Apportioned (12A III)	$80,645,502.26
*Adjustments (Net Total 12A IIb)+/-	$ +480,670.73
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$81,126,172.99

*Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1990

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols 4+5)
1. Allendale Borough	$ 211,304,200	$ 270,296,262	$ 481,600,462		$ 481,600,462	$ 736,478	$ 482,336,940
2. Alpine Borough	507,976,000	262,448,800	770,424,800		770,424,800	540,260	770,965,060
3. Bergenfield Borough	868,819,800	522,177,200	1,390,997,000		1,390,997,000	2,924,529	1,393,921,529
4. Bogota Borough	189,534,700	138,434,600	327,969,300	$ 117,000	327,852,300	409,740	328,262,040
5. Carlstadt Borough	641,506,110	554,913,820	1,196,419,930	265,600	1,196,154,330	2,162,107	1,198,316,437
6. Cliffside Park Borough	634,405,400	828,199,366	1,462,604,766		1,462,604,766	7,442,850	1,470,047,616
7. Closter Borough	134,409,700	217,364,100	351,773,800		351,773,800	3,445,532	355,219,332
8. Cresskill Borough	356,398,191	336,808,343	693,206,534		693,206,534	778,222	693,984,756
9. Demarest Borough	236,177,100	199,429,940	435,607,040		435,607,040	339,293	435,946,333
10. Dumont Borough	370,670,900	722,728,300	1,093,399,200		1,093,399,200	8,692,968	1,102,092,168
11. Elmwood Park Borough	673,607,750	549,207,850	1,222,815,600		1,222,815,600	2,941,053	1,225,756,653
12. East Rutherford Borough	177,316,000	313,950,500	491,266,500		491,266,500	3,225,866	494,492,366
13. Edgewater Borough	288,982,100	349,029,710	638,011,810	37,700	637,974,110	535,274	638,509,384
14. Emerson Borough	250,353,900	193,787,900	444,141,800		444,141,800	980,149	445,121,949
15. Englewood City	987,726,900	1,083,857,600	2,071,584,500	434,900	2,071,149,600	18,156,424	2,089,306,024
16. Englewood Cliffs Borough	755,994,800	563,093,400	1,319,088,200		1,319,088,200	1,382,883	1,320,471,083
17. Fair Lawn Borough	1,149,041,500	1,231,637,100	2,380,678,600		2,380,678,600	14,601,161	2,395,279,761
18. Fairview Borough	287,533,400	254,563,750	542,097,150	123,400	541,973,750	520,176	542,493,926
19. Fort Lee Borough	878,165,100	2,460,980,550	3,339,145,650	12,500	3,339,133,150	13,528,986	3,352,662,136
20. Franklin Lakes Borough	957,778,900	1,031,091,800	1,988,870,700		1,988,870,700	2,102,969	1,990,973,669
21. Garfield City	583,530,000	865,345,400	1,448,875,400		1,448,875,400	2,366,800	1,451,242,200
22. Glen Rock Borough	315,540,600	579,715,200	895,255,800		895,255,800	1,243,130	896,498,930
23. Hackensack City	1,115,127,900	1,326,760,700	2,441,888,600		2,441,888,600	24,117,321	2,466,005,921
24. Harrington Park Borough	231,543,100	204,731,000	436,274,100		436,274,100	549,226	436,823,326
25. Hasbrouck Heights Borough	247,273,880	448,966,118	696,239,998		696,239,998	1,154,103	697,394,101
26. Haworth Borough	217,721,200	174,899,500	392,620,700		392,620,700	383,539	393,004,239
27. Hillsdale Borough	313,830,420	305,765,650	619,656,070		619,656,070	8,750,524	628,406,594
28. Hohokus Borough	110,351,200	163,486,100	273,837,300		273,837,300	409,341	274,246,641
29. Leonia Borough	172,811,100	224,478,500	397,289,600	532,900	396,756,700	879,693	397,636,393
30. Little Ferry Borough	209,808,200	263,468,200	473,276,400		473,276,400	7,743,729	481,020,129
31. Lodi Borough	475,752,500	524,928,100	1,000,680,600	450,000	1,000,230,600	2,060,462	1,002,291,062
32. Lyndhurst Township	248,903,400	404,885,700	653,789,100		653,789,100	1,643,192	655,432,292
33. Mahwah Township	974,419,200	919,695,650	1,894,114,850		1,894,114,850	13,747,814	1,907,862,664
34. Maywood Borough	368,420,500	313,288,600	681,709,100		681,709,100	1,193,960	682,903,060
35. Midland Park Borough	238,210,800	287,768,100	525,978,900		525,978,900	2,492,711	528,471,611
36. Montvale Borough	222,703,050	393,476,550	616,179,600		616,179,600	1,348,469	617,528,069
37. Moonachie Borough	112,139,300	193,081,600	305,220,900		305,220,900	589,792	305,810,692
38. New Milford Borough	493,494,000	466,704,400	960,198,400		960,198,400	737,518	960,935,918
39. North Arlington Borough	290,171,000	491,346,400	781,517,400		781,517,400	886,508	782,403,908
40. Northvale Borough	145,839,624	205,661,876	351,501,500		351,501,500	550,587	352,052,087

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1990 (Continued)

TAXING DISTRICT	1 Taxable Value		2	3	4	5	6
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2-3)	Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
41. Norwood Borough	177,895,595	166,877,300	344,772,895	....	344,772,895	755,461	345,528,356
42. Oakland Borough	486,233,200	574,247,955	1,060,481,155	....	1,060,481,155	4,422,003	1,064,903,158
43. Old Tappan Borough	150,611,000	181,770,400	332,381,400	....	332,381,400	600,345	332,981,745
44. Oradell Borough	341,053,500	306,435,100	647,488,600	....	647,488,600	1,604,025	649,092,625
45. Palisades Park Borough	454,238,700	394,185,600	848,424,300	....	848,424,300	491,183	848,915,483
46. Paramus Borough	776,085,900	2,190,503,700	2,966,589,600	....	2,966,589,600	6,541,304	2,973,130,904
47. Park Ridge Borough	386,808,900	455,553,800	842,362,700	....	842,362,700	1,471,674	843,834,374
48. Ramsey Borough	535,245,900	850,281,500	1,385,527,400	....	1,385,527,400	13,001,031	1,398,528,431
49. Ridgefield Borough	387,512,600	350,243,150	737,755,750	....	737,755,750	947,551	738,703,301
50. Ridgefield Park Village	206,160,700	211,412,200	417,572,900	1,365,100	416,207,800	956,868	417,164,668
51. Ridgewood Village	1,253,736,200	1,330,846,200	2,584,582,400	....	2,584,582,400	13,695,083	2,598,277,483
52. River Edge Borough	436,093,700	371,368,700	807,462,400	....	807,462,400	12,427,698	819,890,098
53. Rivervale Township	246,851,900	324,350,800	571,202,700	....	571,202,700	624,386	571,827,086
54. Rochelle Park Township	167,064,600	228,972,700	396,037,300	....	396,037,300	22,115,190	418,152,490
55. Rockleigh Borough	83,335,100	102,533,900	185,869,000	....	185,869,000	529,668	186,398,668
56. Rutherford Borough	710,044,040	557,160,150	1,267,204,190	3,135,700	1,264,068,490	20,048,058	1,284,116,548
57. Saddle Brook Township	624,904,100	823,338,950	1,448,243,050	....	1,448,243,050	1,777,296	1,450,020,346
58. Saddle River Borough	699,056,280	581,465,900	1,280,522,180	....	1,280,522,180	1,113,368	1,281,635,548
59. South Hackensack Township	166,246,380	187,656,100	353,902,480	....	353,902,480	605,472	354,507,952
60. Teaneck Township	1,425,925,700	1,450,261,500	2,876,187,200	....	2,876,187,200	5,830,062	2,882,017,262
61. Tenafly Borough	358,477,100	460,489,440	818,966,540	....	818,966,540	1,100,005	820,066,545
62. Teterboro Borough	106,133,300	200,182,300	306,315,600	....	306,315,600	1,263,706	307,579,306
63. Upper Saddle River Borough	527,316,550	655,527,200	1,182,843,750	....	1,182,843,750	3,878,631	1,186,722,381
64. Waldwick Borough	279,549,500	387,214,400	666,763,900	....	666,763,900	817,562	667,581,462
65. Wallington Borough	301,110,900	342,006,225	643,117,125	307,300	642,809,825	1,361,996	644,171,821
66. Washington Township	331,324,900	307,888,100	639,213,000	....	639,213,000	646,492	639,859,492
67. Westwood Borough	316,605,700	322,043,500	638,649,200	....	638,649,200	1,133,446	639,782,646
68. Woodcliff Lakes Borough	166,423,350	282,238,050	448,661,400	....	448,661,400	1,280,057	449,941,457
69. Wood-Ridge Borough	124,176,400	191,006,963	315,183,363	....	315,183,363	537,349	315,720,712
70. Wyckoff Township	648,163,700	564,335,750	1,212,499,450	....	1,212,499,450	5,198,501	1,217,697,951
Totals	$30,519,738,820	$36,194,851,768	$66,714,590,588	$6,782,100	$66,707,808,488	$285,070,810	$66,992,879,298

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1990 (Continued)

	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
TAXING DISTRICT	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Allendale Borough	$ 2.60	63.38	....	....	$ 280,943,683	$ 763,280,623	$ 1,818,798.34	....	$ 5,853.41
2. Alpine Borough	.64	98.38	....	....	14,949,464	785,914,524	1,872,731.98	....	3,786.66
3. Bergenfield Borough	2.47	95.56	....	....	74,719,286	1,468,640,815	3,499,579.84	....	16,510.61
4. Bogota Borough	2.96	74.46	....	....	124,160,815	452,422,855	1,078,064.76	....	5,322.84
5. Carlstadt Borough	1.30	72.22	....	....	490,992,064	1,689,308,501	4,025,402.21	....	14,206.16
6. Cliffside Park Borough	1.63	93.84	....	....	106,701,624	1,576,749,240	3,757,188.14	....	13,962.93
7. Closter Borough	4.29	39.04	....	....	554,946,144	910,165,476	2,168,805.82	....	7,897.88
8. Cresskill Borough	2.08	81.16	....	....	165,245,650	859,230,406	2,047,434.18	....	6,815.17
9. Demarest Borough	2.26	74.77	....	....	147,897,675	583,844,008	1,391,224.25	....	4,501.24
10. Dumont Borough	2.12	107.02	....	$ 68,592,112	....	1,033,500,056	2,462,696.07	....	11,156.71
11. Elmwood Park Borough	1.54	95.91	....	....	81,642,678	1,307,399,331	3,115,362.38	....	16,231.57
12. East Rutherford Borough	1.83	57.22	....	....	402,063,368	896,555,734	2,136,375.58	....	8,608.16
13. Edgewater Borough	1.35	89.10	....	....	144,248,416	782,757,800	1,865,209.92	....	6,950.73
14. Emerson Borough	2.75	72.83	....	....	169,624,604	614,746,553	1,464,861.00	....	5,976.28
15. Englewood City	2.09	90.94	....	....	239,993,418	2,329,299,442	5,550,417.29	....	18,670.73
16. Englewood Cliffs Borough	1.00	84.60	....	....	273,692,523	1,594,163,606	3,798,684.31	....	13,354.47
17. Fair Lawn Borough	1.90	94.08	$ 51,151	....	195,590,901	2,590,921,813	6,173,829.34	....	28,233.55
18. Fairview Borough	2.13	83.58	....	....	118,628,136	661,122,062	1,575,367.80	....	6,674.79
19. Fort Lee Borough	1.50	86.76	....	....	520,680,016	3,873,342,152	9,229,670.03	....	28,650.05
20. Franklin Lakes Borough	1.25	86.28	....	....	323,166,407	2,314,140,076	5,514,294.50	....	12,714.86
21. Garfield City	1.72	107.98	....	81,461,167	....	1,369,781,033	3,264,009.85	....	15,260.62
22. Glen Rock Borough	2.17	81.92	....	....	203,594,437	1,100,093,367	2,621,379.26	....	10,852.18
23. Hackensack City	2.39	86.43	....	....	457,456,764	2,923,462,685	6,966,230.94	....	28,501.68
24. Harrington Park Borough	2.10	95.70	....	....	20,205,502	457,028,828	1,089,040.19	....	4,320.65
25. Hasbrouck Heights Borough	2.51	68.57	....	....	325,236,602	1,022,630,703	2,436,795.82	....	9,254.22
26. Haworth Borough	1.76	91.19	....	....	39,179,165	432,183,404	1,029,836.78	....	3,777.13
27. Hillsdale Borough	2.60	69.57	....	....	275,625,144	904,031,738	2,154,189.93	....	8,882.06
28. Hohokus Borough	2.56	49.29	....	....	284,429,529	558,676,170	1,331,252.57	....	5,684.04
29. Leonia Borough	3.34	51.23	....	....	380,733,343	778,369,736	1,854,753.74	....	6,080.12
30. Little Ferry Borough	2.32	69.37	....	....	216,340,472	697,360,601	1,661,719.52	....	7,774.43
31. Lodi Borough	2.59	81.52	....	....	246,118,349	1,248,409,411	2,974,797.08	....	13,101.67
32. Lyndhurst Township	3.64	43.49	80,187	....	885,526,140	1,541,038,619	3,672,[illegible]94.38	....	18,744.20
33. Mahwah Township	1.56	84.53	....	....	379,695,887	2,287,558,551	5,450,95[illegible].18	$ 770,981.94	15,824.14
34. Maywood Borough	1.81	91.18	....	....	76,817,692	759,720,752	1,810,315.64	....	8,226.36
35. Midland Park Borough	1.98	88.58	....	....	76,487,322	604,958,933	1,441,538.37	....	6,152.52
36. Montvale Borough	2.77	49.48	....	....	639,792,759	1,257,320,828	2,996,631.83	....	10,205.39
37. Moonachie Borough	1.78	51.41	....	....	303,258,463	609,069,155	1,451,332.50	....	5,549.52
38. New Milford Borough	2.15	100.92	....	5,051,546	....	955,884,372	2,277,748.00	....	10,661.43
39. North Arlington Borough	1.53	94.01	....	....	60,630,601	843,034,509	2,008,841.47	....	9,563.12
40. Northvale Borough	2.52	69.51	....	....	165,546,198	517,598,285	1,233,369.32	....	6,118.71

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1990 (Continued)

TAXING DISTRICT	7	8	9	10 Equalization		11	12 Apportionment of Taxes		
							Section A County Taxes		
				(a)	(b)		I	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
41. Norwood Borough	2.73	52.75	....	....	312,881,426	658,409,782	1,568,904.79	....	4,712.54
42. Oakland Borough	2.09	97.69	....	....	32,270,856	1,097,174,014	2,614,422.82	....	10,841.69
43. Old Tappan Borough	2.33	57.87	....	....	245,083,549	578,065,294	1,377,454.33	....	4,501.82
44. Oradell Borough	2.40	70.31	....	....	277,557,401	926,650,026	2,208,086.36	....	9,486.63
45. Palisades Park Borough	1.78	86.24	....	....	144,451,552	993,367,035	2,367,064.31	....	8,990.71
46. Paramus Borough	1.72	78.49	....	....	911,991,517	3,885,122,421	9,257,740.88	....	40,086.09
47. Park Ridge Borough	1.71	99.28	....	....	11,066,065	854,900,439	2,037,116.44	....	7,045.81
48. Ramsey Borough	1.96	87.82	....	....	205,603,566	1,604,131,997	3,822,437.69	....	13,181.39
49. Ridgefield Borough	1.40	77.16	....	....	242,332,011	981,035,312	2,337,679.42	....	12,688.44
50. Ridgefield Park Village	3.65	55.66	....	....	343,491,766	760,656,434	1,812,545.24	....	7,748.18
51. Ridgewood Village	2.09	92.66	....	....	218,003,550	2,816,281,033	6,710,831.02	....	25,340.51
52. River Edge Borough	1.91	94.28	....	....	53,729,980	873,620,078	2,081,722.90	....	8,968.41
53. Rivervale Township	2.95	61.79	....	....	356,770,642	928,597,728	2,212,727.48	....	8,001.45
54. Rochelle Park Township	1.96	75.07	....	....	138,119,285	556,271,775	1,325,523.21	....	7,351.64
55. Rockleigh Borough	.57	118.40	....	21,091,581	....	165,307,087	393,905.27	....	2,763.43
56. Rutherford Borough	2.04	97.41	....	....	41,333,687	1,325,450,235	3,158,375.33	....	13,601.67
57. Saddle Brook Township	1.24	104.62	51,711	39,765,196	....	1,410,306,861	3,360,577.63	....	13,913.18
58. Saddle River Borough	.60	111.64	....	132,759,005	....	1,148,876,543	2,737,623.22	....	6,468.10
59. South Hackensack Township	1.65	89.13	....	....	63,553,394	418,061,346	996,185.76	....	4,563.28
60. Teaneck Township	2.07	99.03	....	....	46,656,452	2,928,673,714	6,978,648.14	....	25,999.29
61. Tenafly Borough	3.67	43.86	....	....	1,057,448,166	1,877,514,711	4,473,873.10	....	15,835.04
62. Teterboro Borough	.72	152.46	....	89,579,084	....	218,000,222	519,466.14	....	4,799.79
63. Upper Saddle River Borough	1.46	89.48	....	....	146,621,294	1,333,343,675	3,177,184.37	....	11,823.97
64. Waldwick Borough	2.19	87.54	....	....	99,606,888	767,188,350	1,828,109.95	....	7,907.78
65. Wallington Borough	1.52	109.69	....	49,267,000	....	594,904,821	1,417,580.73	....	6,054.52
66. Washington Township	2.13	74.11	....	....	224,933,070	864,792,562	2,060,688.08	....	7,540.91
67. Westwood Borough	2.26	73.66	....	....	239,349,607	879,132,253	2,094,857.69	....	8,717.41
68. Woodcliff Lakes Borough	3.11	45.23	....	....	546,761,701	996,703,158	2,375,013.85	....	6,884.43
69. Wood-Ridge Borough	3.25	49.99	....	....	341,689,547	657,410,259	1,566,523.05	....	8,150.01
70. Wyckoff Township	2.28	64.84	....	....	663,742,684	1,881,440,635	4,483,228.07	....	16,400.81
Totals	....	....	$183,049	$487,566,691	$16,431,610,897	$82,937,106,553	$197,628,326.38	$770,981.94	$770,981.94

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1990 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes — Section A County Taxes — II Adjustments Resulting From (b) Appeals and Corrected Errors (R.S. 54:4-49, R.S. 54:4-53) — Deduct Overpayment	Add Underpayment	III Net County Taxes Apportioned	Section B — (a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	(c) County Open Space Preservation Trust Fund Tax (C.30, L.1989)	Section C Local Taxes to Be Raised for — I District School Purposes — (a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget
1. Allendale Borough	......	$ 7,583.40	$ 1,832,235.15	......	......	......	NH $ 4,979,405.00	$ 2,452,859.37	......
2. Alpine Borough	$ 29,575.57	......	1,846,943.07	......	......	......	2,018,604.00	......	......
3. Bergenfield Borough	21,619.28	......	3,494,471.17	......	......	......	19,268,334.50	......	......
4. Bogota Borough	774.89	......	1,082,612.71	......	......	......	5,351,589.50	......	......
5. Carlstadt Borough	585,275.05	......	3,454,333.32	......	......	......	CE 3,476,715.00	2,666,798.05	......
6. Cliffside Park Borough	8,510.25	......	3,762,640.82	......	......	......	10,075,784.00	......	......
7. Closter Borough	1,807.00	......	2,174,896.70	......	......	......	N 5,572,645.00	3,450,616.47	......
8. Cresskill Borough	......	921.98	2,055,171.33	......	......	......	8,118,547.00	......	......
9. Demarest Borough	2,450.89	......	1,393,274.60	......	......	......	N 3,420,201.00	2,262,035.23	......
10. Dumont Borough	9,576.21	......	2,464,276.57	......	......	......	13,408,521.50	......	......
11. Elmwood Park Borough	14,458.51	......	3,117,135.44	......	......	......	9,097,851.50	......	......
12. East Rutherford Borough	7,007.34	......	2,137,976.40	......	......	......	CE 3,869,558.00	1,533,117.95	......
13. Edgewater Borough	33,316.70	......	1,838,843.95	......	......	......	2,544,172.50	......	......
14. Emerson Borough	2,890.09	......	1,467,947.19	......	......	......	7,575,088.00	......	......
15. Englewood City	45,951.37	......	5,523,136.65	......	......	......	18,230,700.00	......	$ 1,058,271.00
16. Englewood Cliffs Borough	41,251.88	......	3,770,786.90	......	......	......	4,481,421.00	......	......
17. Fair Lawn Borough	27,069.16	......	6,174,993.73	......	......	......	26,083,380.50	......	......
18. Fairview Borough	25,542.24	......	1,556,500.35	......	......	......	5,731,110.50	......	......
19. Fort Lee Borough	110,540.10	......	9,147,779.98	......	......	......	19,824,380.00	......	......
20. Franklin Lakes Borough	11,073.07	......	5,515,936.29	......	......	......	R 7,561,822.00	7,500,880.36	......
21. Garfield City	33,867.76	......	3,245,402.71	......	......	......	13,188,339.00	......	......
22. Glen Rock Borough	12,379.69	......	2,619,851.75	......	......	......	11,848,390.00	......	......
23. Hackensack City	36,794.28	......	6,957,938.34	......	......	......	24,680,515.50	......	1,586,284.75
24. Harrington Park Borough	2,438.23	......	1,090,922.61	......	......	......	N 3,600,258.00	1,732,443.69	......
25. Hasbrouck Heights Borough	93,820.57	......	2,352,229.47	......	......	......	8,674,399.50	......	......
26. Haworth Borough	496.47	......	1,033,117.44	......	......	......	N 2,246,265.50	1,477,535.03	......
27. Hillsdale Borough	4,521.12	......	2,158,550.89	......	......	......	P 6,053,568.25	3,598,977.55	......
28. Hohokus Borough	740.92	......	1,336,195.69	......	......	......	3,261,012.50	......	......
29. Leonia Borough	628.25	......	1,860,2[illegible]6.61	......	......	......	6,784,412.96	......	......
30. Little Ferry Borough	41,509.42	......	1,627,984.53	......	......	......	5,061,022.20	......	......
31. Lodi Borough	48,726.42	......	2,939,1[illegible]	......	......	......	13,329,484.00	......	......
32. Lyndhurst Township	53,090.87	......	3,637,747.71	......	......	......	11,370,722.00	......	......
33. Mahwah Township	32,185.84	......	4,663,610.54	......	......	......	16,809,943.37	......	......
34. Maywood Borough	1,148.87	......	1,817,393.13	......	......	......	5,684,162.50	......	......
35. Midland Park Borough	194.74	......	1,447,496.15	......	......	......	6,153,892.00	......	......
36. Montvale Borough	6,556.68	......	2,999,680.54	......	......	......	P 5,066,776.00	4,869,603.25	......
37. Moonachie Borough	165.65	......	1,456,718.37	......	......	......	2,317,698.00	......	......
38. New Milford Borough	22,036.76	......	2,266,372.67	......	......	......	11,097,230.00	......	......
39. North Arlington Borough	1,209.80	......	2,017,194.79	......	......	......	7,637,733.00	......	......
40. Northvale Borough	128.64	......	1,239,359.39	......	......	......	N 2,889,390.50	2,037,118.87	......

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1990 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B			Section C Local Taxes to Be Raised for		
	II Adjustments Resulting From (b) Appeals and Corrected Errors (R S 54 4-49, R S 54 4-53)		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R S 26 3A2-19)	(c) County Open Space Preservation Trust Fund Tax (C.30, L.1989)	I District School Purposes		
	Deduct Overpayment	Add Underpayment					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget
41. Norwood Borough	24,796.48	....	1,548,820.85	....	....	....	N 3,218,843.16	2,146,688.60	....
42. Oakland Borough	12,376.66	....	2,612,887.85	....	....	....	R 9,398,642.00	3,922,577.14	....
43. Old Tappan Borough	....	245.05	1,382,201.20	....	....	....	N 3,518,719.00	2,134,201.61	....
44. Oradell Borough	384.49	....	2,217,188.50	....	....	....	RD 3,720,522.00	5,168,799.60	....
45. Palisades Park Borough	18,890.85	....	2,357,164.17	....	....	....	7,798,272.00	....	....
46. Paramus Borough	82,865.63	....	9,214,961.34	....	....	....	25,966,918.16	....	....
47. Park Ridge Borough	54,977.01	....	1,989,185.24	....	....	....	7,761,810.00	....	....
48. Ramsey Borough	40,941.28	....	3,794,677.80	....	....	....	16,039,631.17	....	....
49. Ridgefield Borough	1,182.65	....	2,349,185.21	....	....	....	7,468,268.00	....	....
50. Ridgefield Park Village	15,997.62	....	1,804,295.80	....	....	....	7,737,038.00	....	....
51. Ridgewood Village	11,518.87	....	6,724,652.66	....	....	....	32,211,891.00	....	....
52. River Edge Borough	5,240.47	....	2,085,450.84	....	....	....	RD 4,100,340.92	4,477,753.40	....
53. Rivervale Township	4,934.58	....	2,215,794.35	....	....	....	P 7,146,785.00	3,398,616.55	....
54. Rochelle Park Township	4,296.86	....	1,328,577.99	....	....	....	3,710,622.00	....	....
55. Rockleigh Borough	....	....	396,668.70	....	....	....	105,542.00	....	....
56. Rutherford Borough	47,903.76	....	3,124,073.24	....	....	....	12,655,159.50	....	....
57. Saddle Brook Township	31,315.46	....	3,343,175.35	....	....	....	8,984,738.00	....	....
58. Saddle River Borough	2,284.15	....	2,741,807.17	....	....	....	2,537,801.06	....	....
59. South Hackensack Township	41,966.94	....	958,782.10	....	....	....	2,106,877.00	....	....
60. Teaneck Township	202,802.10	....	6,801,845.33	....	....	....	32,117,114.00	....	....
61. Tenafly Borough	32,235.34	....	4,457,472.80	....	....	....	15,931,922.25	....	....
62. Teterboro Borough	12,216.00	....	512,049.93	....	....	....	8,665.00	....	....
63. Upper Saddle River Borough	....	30,458.28	3,219,466.62	....	....	....	NH 6,729,945.00	4,333,307.64	....
64. Waldwick Borough	3,569.76	....	1,832,447.97	....	....	....	9,313,557.00	....	....
65. Wallington Borough	29,283.50	....	1,394,351.75	....	....	....	4,968,979.25	....	....
66. Washington Township	17,728.14	....	2,050,500.85	....	....	....	W	7,230,206.95	....
67. Westwood Borough	1,253.83	....	2,102,321.27	....	....	....	W	7,270,673.55	....
68. Woodcliff Lakes Borough	....	49,086.73	2,430,985.01	....	....	....	P 4,410,117.50	3,418,961.80	....
69. Wood-Ridge Borough	675.64	....	1,573,997.42	....	....	....	4,848,463.00	....	....
70. Wyckoff Township	5,653.17	....	4,493,975.71	....	....	....	R 11,915,036.00	5,777,883.50	....
Totals	$2,078,621.82	$88,295.44	$195,638,000.00	....	....	....	$604,837,264.25	$82,859,656.16	$2,644,555.75

CE Carlstadt-East Rutherford Regional High School District Amount to be Apportioned	$ 4,199,916.00
NH Northern Highlands Regional High School District Amount to be Apportioned	$ 6,786,167.00
N Northern Valley Regional High School District Amount to be Apportioned	$15,240,639.50
P Pascack Valley Regional High School District Amount to be Apportioned	$15,284,159.15
R Ramapo Indian Hills Regional High School District Amount to be Apportioned	$17,201,341.00
RD River Dell Regional High School District Amount to be Apportioned	$ 9,646,553.00
W Westwood Regional School District Amount to be Apportioned	$14,500,880.50

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1990 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Allendale Borough	$ 3,240,403.11	$ 12,504,902.63	$ 46,846,700	$ 412,000.00	$ 1,624,533.52	$ 252,000.00	$ 2,288,533.52	$ 11,000.00	$ 15,950.00
2. Alpine Borough	1,107,765.00	4,883,312.07	980,449,400	300,000.00	763,423.00	210,000.00	1,273,423.00	2,250.00	3,150.00
3. Bergenfield Borough	11,636,436.77	34,399,242.44	121,575,900	130,000.00	2,348,618.17	300,000.00	2,778,618.17	125,500.00	86,100.00
4. Bogota Borough	3,252,317.00	9,686,519.21	21,338,600	300,000.00	898,798.00	137,600.00	1,336,398.00	54,500.00	25,650.00
5. Carlstadt Borough	5,909,556.00	15,507,402.37	26,996,300	250,000.00	1,891,248.00	150,000.00	2,291,248.00	59,500.00	20,800.00
6. Cliffside Park Borough	10,038,384.00	23,876,808.82	92,235,600	1,500,000.00	1,642,802.00	200,000.00	3,342,802.00	118,000.00	41,250.00
7. Closter Borough	4,028,728.00	15,226,886.17	26,971,300	650,000.00	1,898,718.00	250,000.00	2,798,718.00	34,750.00	30,650.00
8. Cresskill Borough	4,230,021.00	14,403,739.33	51,131,800	425,000.00	1,229,719.00	130,000.00	1,784,719.00	38,250.00	32,550.00
9. Demarest Borough	2,770,791.17	9,846,302.00	72,513,600	175,000.00	587,785.20	150,000.00	912,785.20	15,000.00	16,400.00
10. Dumont Borough	7,384,335.85	23,257,133.92	62,052,500	347,000.00	1,467,319.61	311,000.00	2,125,319.61	111,000.00	66,100.00
11. Elmwood Park Borough	6,542,889.29	18,757,876.23	63,478,700	350,000.00	4,579,192.52	400,000.00	5,329,192.52	225,000.00	59,750.00
12. East Rutherford Borough	1,470,144.82	9,010,797.17	552,298,400	800,000.00	5,341,810.21	500,000.00	6,641,810.21	69,000.00	20,300.00
13. Edgewater Borough	4,224,71[illegible].06	8,607,727.51	37,713,400	475,000.00	3,928,975.39	310,000.00	4,713,975.39	16,500.00	7,900.00
14. Emerson Borough	3,158,448.32	12,201,483.51	52,176,900	480,000.00	1,062,424.23	180,000.00	1,722,424.23	40,000.00	30,550.00
15. Englewood City	18,853,359.22	43,665,466.87	301,744,500	3,730,000.00	5,185,266.78	1,000,000.00	9,915,266.78	89,750.00	37,950.00
16. Englewood Cliffs Borough	4,829,598.64	13,081,806.54	660,634,100	300,000.00	1,363,041.91	225,000.00	1,888,041.91	12,250.00	16,550.00
17. Fair Lawn Borough	13,074,930.36	45,333,304.59	178,961,300	1,700,000.00	5,290,782.32	292,300.00	7,283,082.32	324,250.00	139,000.00
18. Fairview Borough	4,258,146.30	11,545,757.15	84,514,000	300,000.00	1,460,398.63	600,000.00	2,360,398.63	135,000.00	22,700.00
19. Fort Lee Borough	21,098,140.99	50,070,300.97	845,628,800	1,400,000.00	4,200,969.63	1,000,000.00	6,600,969.63	114,250.00	35,800.00
20. Franklin Lakes Borough	2,654,235.00	24,847,134.65	135,062,250	500,000.00	1,833,097.00	600,000.00	2,933,097.00	15,000.00	25,750.00
21. Garfield City	8,428,373.45	24,862,115.16	148,469,500	830,000.00	8,646,037.84	475,000.00	9,951,037.84	329,500.00	55,950.00
22. Glen Rock Borough	4,979,334.00	19,447,575.75	111,621,700	1,083,000.00	2,403,598.00	175,000.00	3,661,598.00	31,250.00	41,700.00
23. Hackensack City	25,546,603.96	58,771,342.55	303,854,700	3,575,000.00	5,993,617.02	700,000.00	10,268,617.02	168,500.00	42,950.00
24. Harrington Park Borough	2,710,791.65	9,134,415.95	19,127,500	256,000.00	529,592.90	130,000.00	915,592.90	8,000.00	14,700.00
25. Hasbrouck Heights Borough	6,468,238.00	17,494,866.97	37,533,300	325,000.00	1,457,327.00	175,000.00	1,957,327.00	85,250.00	45,900.00
26. Haworth Borough	2,124,462.00	6,881,379.97	33,121,100	421,000.00	846,769.00	30,000.00	1,297,769.00	7,250.00	12,200.00
27. Hillsdale Borough	4,465,585.11	16,276,681.80	52,998,700	270,000.00	2,163,423.63	200,000.00	2,633,423.63	64,250.00	42,150.00
28. Hohokus Borough	2,413,553.16	7,010,761.35	18,714,400	498,000.00	679,948.26	110,000.00	1,287,948.26	3,000.00	15,600.00
29. Leonia Borough	4,626,383.00	13,271,001.57	57,463,700	53,000.00	1,809,394.00	98,991.00	1,961,385.00	22,500.00	21,650.00
30. Little Ferry Borough	4,464,923.00	11,153,929.73	266,940,500	160,000.00	973,586.00	130,000.00	1,263,586.00	57,250.00	25,150.00
31. Lodi Borough	9,646,343.67	25,915,000.00	144,218,800	134,650.10	2,914,733.41	500,000.00	3,549,383.51	270,750.00	59,250.00
32. Lyndhurst Township	8,788,278.00	23,796,747.71	71,253,300	....	3,986,706.72	350,000.00	4,336,706.72	175,250.00	71,900.00
33. Mahwah Township	8,257,776.98	29,731,330.89	163,218,200	1,750,000.00	3,668,102.77	450,000.00	5,868,102.77	46,500.00	38,350.00
34. Maywood Borough	4,840,021.48	12,301,577.11	44,705,100	180,000.00	1,516,555.28	149,000.00	1,845,555.28	63,750.00	37,900.00
35. Midland Park Borough	2,821,129.00	10,422,517.15	54,567,400	700,000.00	1,081,251.00	125,000.00	1,906,251.00	39,750.00	26,500.00
36. Montvale Borough	4,159,388.21	17,095,398.00	34,979,800	936,380.74	1,723,792.06	128,747.61	2,788,920.41	9,750.00	22,550.00
37. Moonachie Borough	1,668,668.00	5,443,082.37	96,025,000	383,261.00	855,504.00	47,504.00	1,286,269.00	24,500.00	8,150.00
38. New Milford Borough	7,242,142.89	20,605,745.56	68,330,700	320,000.00	1,913,009.47	240,000.00	2,473,009.47	97,250.00	62,850.00
39. North Arlington Borough	2,286,950.00	11,941,877.79	134,971,200	723,000.00	6,643,138.00	150,000.00	7,516,138.00	131,500.00	49,000.00
40. Northvale Borough	2,694,920.47	8,860,789.23	14,744,900	200,000.00	952,439.59	60,788.51	1,213,228.10	33,500.00	17,600.00

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1990 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
41. Norwood Borough	2,499,540.54	9,413,893.15	48,936,500	270,000.00	711,637.91	75,000.00	1,056,637.91	22,500.00	15,250.00
42. Oakland Borough	6,313,260.00	22,247,369.99	96,052,400	631,647.00	1,777,773.00	275,000.00	2,684,420.00	35,000.00	45,300.00
43. Old Tappan Borough	721,399.00	7,756,520.81	22,808,600	450,000.00	1,806,491.00	147,000.00	2,403,491.00	8,000.00	13,150.00
44. Oradell Borough	4,428,559.00	15,535,069.10	54,816,100	550,000.00	1,785,052.00	85,000.00	2,420,052.00	23,750.00	33,550.00
45. Palisades Park Borough	4,945,548.80	15,100,984.97	67,407,800	686,000.00	1,504,191.48	411,000.00	2,601,191.48	76,250.00	24,300.00
46. Paramus Borough	15,743,100.35	50,924,979.85	558,210,500	2,300,000.00	6,423,349.10	595,050.00	9,318,399.10	146,500.00	114,350.00
47. Park Ridge Borough	4,601,021.34	14,352,016.58	50,357,200	210,000.00	1,519,235.66	250,000.00	1,979,235.66	25,000.00	30,000.00
48. Ramsey Borough	7,508,911.68	27,343,220.65	107,757,700	852,562.09	2,560,429.72	900,000.00	4,312,991.81	35,000.00	38,000.00
49. Ridgefield Borough	512,345.00	10,329,798.21	61,723,900	400,000.00	7,814,824.00	150,000.00	8,364,824.00	75,500.00	28,600.00
50. Ridgefield Park Village	5,651,538.00	15,192,871.80	56,182,800	700,000.00	2,005,900.00	470,000.00	3,175,900.00	61,750.00	35,400.00
51. Ridgewood Village	15,136,218.76	54,072,762.42	453,321,600	1,000,000.00	4,780,541.61	700,000.00	6,480,541.61	51,250.00	66,750.00
52. River Edge Borough	4,915,362.00	15,578,907.16	72,151,300	1,160,000.00	1,658,081.56	120,000.00	2,938,081.56	57,250.00	48,050.00
53. Rivervale Township	4,062,096.00	16,823,291.90	15,865,400	360,000.00	1,094,702.48	160,000.00	1,614,702.48	33,500.00	34,350.00
54. Rochelle Park Township	3,150,378.00	8,189,577.99	22,348,700	500,000.00	782,138.98	75,000.00	1,357,138.98	64,000.00	25,550.00
55. Rockleigh Borough	553,088.00	1,055,298.70	88,446,900	88,000.00	154,391.08	13,000.00	255,391.08	1,250.00	600.00
56. Rutherford Borough	10,321,347.00	26,100,579.74	148,742,200	....	2,450,994.00	563,000.00	3,013,994.00	112,250.00	60,750.00
57. Saddle Brook Township	5,633,886.00	17,961,799.35	135,330,300	561,650.00	2,158,864.00	155,000.00	2,875,514.00	137,750.00	64,350.00
58. Saddle River Borough	2,352,400.06	7,632,008.29	34,616,400	1,000,000.00	644,985.56	105,000.00	1,749,985.56	2,250.00	7,750.00
59. South Hackensack Township	2,764,001.00	5,829,660.10	22,631,400	65,000.00	1,116,451.00	100,000.00	1,281,451.00	27,250.00	7,050.00
60. Teaneck Township	20,724,891.00	59,643,850.33	303,347,800	1,670,000.00	4,777,620.00	550,000.00	6,997,620.00	147,500.00	111,850.00
61. Tenafly Borough	9,629,398.65	30,018,793.70	92,114,036	1,100,000.00	1,887,472.21	280,000.00	3,267,472.21	32,750.00	41,500.00
62. Teterboro Borough	1,674,486.85	2,195,201.78	174,341,500	355,000.00	264,800.49	7,440.00	627,240.49	....	....
63. Upper Saddle River Borough	3,026,390.13	17,309,109.39	34,012,900	900,000.00	1,312,181.79	350,000.00	2,562,181.79	9,750.00	23,400.00
64. Waldwick Borough	3,448,935.00	14,594,939.97	59,238,100	416,000.00	2,953,911.00	185,000.00	3,554,911.00	56,250.00	44,900.00
65. Wallington Borough	3,419,621.00	9,782,952.00	45,914,400	....	1,088,931.00	190,000.00	1,278,931.00	123,750.00	27,950.00
66. Washington Township	4,316,476.00	13,597,183.80	99,467,400	450,000.00	1,229,335.00	150,000.00	1,829,335.00	29,750.00	40,200.00
67. Westwood Borough	5,072,642.96	14,445,637.78	93,647,800	381,949.86	1,786,965.14	271,774.14	2,440,689.14	38,750.00	33,300.00
68. Woodcliff Lakes Borough	3,692,381.36	13,950,445.67	21,294,700	664,000.00	877,231.65	90,000.00	1,631,231.65	8,750.00	16,500.00
69. Wood-Ridge Borough	3,838,204.15	10,260,664.57	20,091,737	300,000.00	1,384,432.00	108,000.00	1,792,432.00	76,750.00	31,100.00
70. Wyckoff Township	5,467,464.02	27,654,359.23	80,276,900	1,700,000.00	1,784,046.43	372,000.00	3,856,046.43	44,500.00	58,500.00
Totals	$418,432,049.58	$1,306,025,786.74	$9,432,638,523	$47,044,100.79	$161,454,409.92	$19,526,195.26	$228,024,705.97	$4,844,500.00	$2,569,150.00

◆ Mahwah Rebate/Paramus Rebates

Net County Taxes Apportioned (12A III)	$195,638,000.00
‡Adjustments (Net Total 12A IIb) (+)	$ 1,990,326.38
Total County Taxes Apportioned	$197,628,326.38
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$131,344,500.00
Rate per $100 to be applied to Col. II for Apportionment of County Taxes	.23828697985

‡Net Overpayments are Added to the Net Taxes Apportioned and Net Underpayments are Deducted.

Special Garbage District

	Net Valuation	Total Tax Levy	Tax Rate
Franklin Lakes Borough	$1,990,973,669	$1,614,261.00	.082

*Includes Franklin Lakes Garbage District ($24,847,134.65)

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1990

	1 Taxable Value		2	3	4	5	6
TAXING DISTRICT	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2-3)	Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Bass River Township	$ 13,858,700	$ 30,313,400	$ 44,172,100	....	$ 44,172,100	$ 900,306	$ 45,072,406
2. Beverly City	8,963,075	31,255,030	40,218,105	$ 323,000	39,895,105	126,630	40,021,735
3. Bordentown City	11,057,050	50,490,950	61,548,000	....	61,548,000	169,720	61,717,720
4. Bordentown Township	70,258,990	187,503,100	257,762,090	1,233,300	256,528,790	4,467,078	260,995,868
5. Burlington City*	111,360,400	323,955,600	435,316,000	....	435,316,000	6,826,454	442,142,454
6. Burlington Township	122,570,046	291,952,420	414,522,466	....	414,522,466	2,470,172	416,992,638
7. Chesterfield Township	17,514,700	67,438,000	84,952,700	....	84,952,700	549,954	85,502,654
8. Cinnaminson Township	97,316,200	320,811,184	418,127,384	....	418,127,384	3,309,503	421,436,887
9. Delanco Township	17,896,600	52,263,200	70,159,800	....	70,159,800	279,182	70,438,982
10. Delran Township	68,020,950	231,954,850	299,975,800	736,700	299,239,100	1,059,554	300,298,654
11. Eastampton Township+	59,365,864	114,878,650	174,244,514	....	174,244,514	1,310,384	175,554,898
12. Edgewater Park Township	40,800,000	134,608,264	175,408,264	70,100	175,338,164	550,573	175,888,737
13. Evesham Township+	595,453,000	1,398,701,300	1,994,154,300	....	1,994,154,300	22,352,251	2,016,506,551
14. Fieldsboro Boro	3,695,200	15,562,200	19,257,400	....	19,257,400	29,862	19,287,262
15. Florence Township	63,241,370	194,734,105	257,975,475	716,060	257,259,415	1,422,511	258,681,926
16. Hainesport Township+	55,541,950	126,084,100	181,626,050	322,600	181,303,450	1,523,832	182,827,282
17. Lumberton Township	41,895,770	153,905,500	195,801,270	169,500	195,631,770	1,101,670	196,733,440
18. Mansfield Township*	103,305,600	160,117,100	263,422,700	....	263,422,700	2,412,485	265,835,185
19. Maple Shade Township+	160,282,100	530,329,500	690,611,600	....	690,611,600	2,228,292	692,839,892
20. Medford Township	509,856,900	816,316,050	1,326,172,950	....	1,326,172,950	8,006,936	1,334,179,886
21. Medford Lakes Boro	38,300,950	92,541,700	130,842,650	....	130,842,650	392,311	131,234,961
22. Moorestown Township+	407,120,803	924,991,400	1,332,112,203	5,815,500	1,326,296,703	22,703,297	1,349,000,000
23. Mount Holly Township	51,317,900	169,380,585	220,698,485	....	220,698,485	7,798,738	228,497,223
24. Mount Laurel Township	493,000,315	1,136,242,655	1,629,242,970	....	1,629,242,970	10,838,242	1,640,081,212
25. New Hanover Township+	9,421,400	20,014,000	29,435,400	....	29,435,400	2,416,061	31,851,461

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1990 (Continued)

TAXING DISTRICT	1 Taxable Value		2	3	4	5	6
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2-3)	Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
26. North Hanover Township*	64,302,410	96,662,350	160,964,760	....	160,964,760	1,123,533	162,088,293
27. Palmyra Boro	34,418,850	122,211,900	156,630,750	....	156,630,750	575,579	157,206,329
28. Pemberton Boro	6,687,700	21,350,900	28,038,600	....	28,038,600	973,928	29,012,528
29. Pemberton Township*	235,749,900	582,107,400	817,857,300	....	817,857,300	7,733,594	825,590,894
30. Riverside Township	24,528,700	93,933,850	118,462,550	....	118,462,550	1,230,095	119,692,645
31. Riverton Boro+	59,052,600	72,292,900	131,345,500	....	131,345,500	394,879	131,740,379
32. Shamong Township	124,404,650	165,099,800	289,504,450	....	289,504,450	2,571,089	292,075,539
33. Southampton Township	128,160,300	324,111,650	452,271,950	....	452,271,950	4,857,999	457,129,949
34. Springfield Township	79,444,775	89,739,800	169,184,575	....	169,184,575	1,734,796	170,919,371
35. Tabernacle Township*	126,728,950	215,033,100	341,762,050	....	341,762,050	1,342,524	343,104,574
36. Washington Township+	21,286,900	24,350,700	45,637,600	....	45,637,600	683,297	46,320,897
37. Westampton Township+	87,298,450	196,470,160	283,768,610	....	283,768,610	2,245,272	286,013,882
38. Willingboro Township+	189,721,300	782,479,270	972,200,570	311,200	971,889,370	4,755,817	976,645,187
39. Woodland Township	27,656,315	31,386,300	59,042,615	....	59,042,615	875,491	59,918,106
40. Wrightstown Boro+	5,356,900	15,912,300	21,269,200	....	21,269,200	2,120,054	23,389,254
Totals	$4,386,214,533	$10,409,487,223	$14,795,701,756	$9,697,960	$14,786,003,796	$138,463,945	$14,924,467,741

* = Re-Valued District
+ = Re-Assessed District

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1990 (Continued)

	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
				(a)	(b)		I	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
TAXING DISTRICT	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Bass River Township	$ 3.569	63.91	....	....	$ 26,014,829	$ 71,087,235	$ 414,190.77	....	....
2. Beverly City	4.613	58.49	....	....	29,143,495	69,165,230	402,992.18	....	....
3. Bordentown City	7.426	35.46	....	....	115,184,009	176,901,729	1,030,720.40	....	....
4. Bordentown Township	3.717	65.49	....	....	140,797,412	401,793,280	2,341,054.17	....	....
5. Burlington City	1.575	124.97	....	$ 79,639,324	....	362,503,130	2,112,129.56	....	....
6. Burlington Township	3.348	69.97	....	....	192,589,884	609,582,522	3,551,741.10	....	....
7. Chesterfield Township	3.754	52.60	....	....	78,460,413	163,963,067	955,333.11	....	....
8. Cinnaminson Township	3.796	54.19	....	....	367,143,558	788,580,445	4,594,675.00	....	....
9. Delanco Township	4.958	47.59	....	....	84,134,932	154,573,914	900,627.07	....	....
10. Delran Township	4.302	48.73	....	....	323,521,443	623,820,097	3,634,696.53	....	....
11. Eastampton Township	2.328	106.09	....	9,335,505	....	166,219,393	968,479.62	....	....
12. Edgewater Park Township	3.473	64.97	....	....	98,731,686	274,620,423	1,600,079.74	....	....
13. Evesham Township	1.867	108.31	....	147,730,368	....	1,868,776,183	10,888,450.59	....	....
14. Fieldsboro Boro	3.018	85.16	....	....	5,931,763	25,219,025	146,939.00	....	....
15. Florence Township	3.285	65.87	....	....	152,339,824	411,021,750	2,394,823.98	....	....
16. Hainesport Township	2.485	105.88	....	7,774,731	....	175,052,551	1,019,946.14	....	....
17. Lumberton Township	3.686	58.68	....	....	141,921,012	338,654,452	1,973,174.91	....	....
18. Mansfield Township	1.864	97.64	....	....	8,179,191	274,014,376	1,596,548.60	....	....
19. Maple Shade Township	2.261	100.32	....	....	2,856,849	695,696,741	4,053,486.80	....	....
20. Medford Township	2.102	98.55	....	....	23,700,120	1,357,880,006	7,911,706.87	....	....
21. Medford Lakes Boro	4.143	58.00	....	....	95,019,718,	226,254,679	1,318,276.05	....	....
22. Moorestown Township	2.210	92.07	....	....	137,156,683	1,486,156,683	8,659,112.72	....	....
23. Mount Holly Township	3.733	74.19	....	....	82,257,503	310,754,726	1,810,616.76	....	....
24. Mount Laurel Township	2.469	77.62	....	....	477,820,550	2,117,901,762	12,339,984.27	....	....
25. New Hanover Township	2.043	105.16	....	1,259,341	....	30,592,120	178,245.42	....	....

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1990 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
26. North Hanover Township	1.760	100.06	....	....	1,345,069	163,433,362	952,246.77	....	....
27. Palmyra Boro	3.711	64.01	....	....	90,159,348	247,365,677	1,441,279.58	....	....
28. Pemberton Boro	3.002	80.59	....	....	7,158,267	36,170,795	210,749.64	....	....
29. Pemberton Township	2.213	119.69	....	132,251,446	....	693,339,448	4,039,752.00	....	....
30. Riverside Township	4.553	47.95	....	....	137,060,228	256,752,873	1,495,974.21	....	....
31. Riverton Boro	2.259	100.86	....	449,857	....	131,290,522	764,966.06	....	....
32. Shamong Township	2.001	104.23	....	11,133,992	....	280,941,547	1,636,909.86	....	....
33. Southampton Township	1.906	98.88	....	....	7,365,745	464,495,694	2,706,390.66	....	....
34. Springfield Township	2.159	110.95	....	14,771,569	....	156,147,802	909,797.35	....	....
35. Tabernacle Township	1.885	105.75	....	17,807,698	....	325,296,876	1,895,346.80	....	....
36. Washington Township	1.960	120.17	....	6,770,205	....	39,550,692	230,442.66	....	....
37. Westampton Township	2.390	103.81	....	8,480,936	....	277,532,946	1,617,049.60	....	....
38. Willingboro Township	2.877	97.84	....	....	26,730,909	1,003,376,096	5,846,184.87	....	....
39. Woodland Township	2.301	96.82	....	....	2,250,325	62,168,431	362,225.23	....	....
40. Wrightstown Boro	2.484	106.64	....	593,488	....	22,795,766	132,819.09	....	....
Totals	....	....	....	$437,998,460	$2,854,974,765	$17,341,444,046	$101,040,165.74	....	....

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1990 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes — Section A County Taxes — II Adjustments Resulting From (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) — Deduct Overpayment	Add Underpayment	III Net County Taxes Apportioned	Section B — (a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	(c) County Open Space Preservation Trust Fund Tax (C.30, L.1989)	Section C Local Taxes to Be Raised for — I District School Purposes — (a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget
1. Bass River Township	$ 141.22	....	$ 414,049.55	$ 23,798.07	....	....	P $ 576,373.00	$ 526,703.48	....
2. Beverly City	....	....	402,992.18	23,154.64	....	....	867,630.00	....	....
3. Bordentown City	152.34	....	1,030,568.06	59,221.89	....	....	B	2,167,992.91	....
4. Bordentown Township	19,323.70	....	2,321,730.47	134,509.46	....	....	B	5,180,244.66	....
5. Burlington City	....	....	2,112,129.56	121,356.19	....	....	4,200,054.50	....	$ 95,000.00
6. Burlington Township	479.63	....	3,551,261.47	204,071.65	....	....	7,409,375.00	....	....
7. Chesterfield Township	1,959.52	....	953,373.59	54,890.38	....	....	N 1,102,365.00	1,016,382.57	....
8. Cinnaminson Township	2,342.65	....	4,592,332.35	263,995.29	....	....	9,781,719.00	....	....
9. Delanco Township	9,570.05	....	891,057.02	51,747.14	....	....	1,810,110.50	....	....
10. Delran Township	602.15	....	3,634,094.38	208,838.00	....	....	6,762,812.00	....	....
11. Eastampton Township	10,683.78	....	957,795.84	55,645.73	....	....	RV 1,570,758.00	665,395.94	....
12. Edgewater Park Township	542.72	....	1,599,537.02	91,935.45	....	....	3,108,603.50	....	....
13. Evesham Township	9,950.61	....	10,878,499.98	625,615.44	....	....	L 13,333,532.22	7,267,215.28	....
14. Fieldsboro Boro	....	....	146,939.00	8,442.64	....	....	292,792.50	....	....
15. Florence Township	52.14	....	2,394,771.84	137,598.90	....	....	3,811,871.00	....	....
16. Hainesport Township	5,317.78	....	1,014,628.36	58,602.83	....	....	RV 1,743,289.00	[illegible]362.32	....
17. Lumberton Township	436.18	....	1,972,738.73	113,372.30	....	....	RV 2,928,158.00	1,186,937.37	....
18. Mansfield Township	15,169.19	....	1,581,379.41	91,732.56	....	....	N 1,573,950.47	1,707,582.29	....
19. Maple Shade Township	100,309.14	....	3,953,177.66	232,900.35	....	....	8,109,530.25	....	....
20. Medford Township	13,111.62	....	7,898,595.25	454,581.29	....	....	L 9,844,269.00	5,671,461.49	....
21. Medford Lakes Boro	....	....	1,318,276.05	75,743.91	....	....	L 1,767,836.00	870,597.03	....
22. Moorestown Township	62,582.95	....	8,596,529.77	....	....	....	16,265,101.00	....	....
23. Mount Holly Township	1,544.36	....	1,809,072.38	104,032.23	....	....	RV 2,865,554.00	1,457,646.60	....
24. Mount Laurel Township	153,598.21	....	12,186,386.06	....	....	....	C 16,669,014.00	7,525,453.01	....
25. New Hanover Township	22.46	....	178,222.96	10,241.41	....	....	NWH	366,613.41	....

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1990 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B			Section C Local Taxes to Be Raised for		
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	(c) County Open Space Preservation Trust Fund Tax (C.30, L.1989)	I District School Purposes		
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)						(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget
	Deduct Overpayment	Add Underpayment							
26. North Hanover Township	4,426.24	....	947,820.53	54,713.04	....	....	N 1,050,000.00	718,056.57	....
27. Palmyra Boro	218.53	....	1,441,061.05	82,811.30	....	....	2,642,649.00	....	....
28. Pemberton Boro	1,129.26	....	209,620.38	12,109.00	....	....	443,085.85	....	....
29. Pemberton Township	993.02	....	4,038,758.98	232,111.19	....	....	9,191,954.79	....	....
30. Riverside Township	85.61	....	1,495,888.60	85,953.88	....	....	2,710,412.77	....	....
31. Riverton Boro	249.48	....	764,716.58	43,952.50	....	....	1,394,459.00	....	....
32. Shamong Township	32,850.06	....	1,604,059.80	94,051.59	....	....	L 2,890,060.00	1,161,388.57	....
33. Southampton Township	1,869.58	....	2,704,521.08	155,500.52	....	....	L 3,879,777.00	1,597,783.85	....
34. Springfield Township	34,251.68	....	875,545.67	52,274.04	....	....	N 1,012,485.00	1,254,150.57	....
35. Tabernacle Township	19,870.71	....	1,875,476.09	108,900.55	....	....	L 2,656,821.00	1,292,920.77	....
36. Washington Township	65.32	....	230,377.34	13,240.50	....	....	575,914.23	....	....
37. Westampton Township	2,342.42	....	1,614,707.18	92,910.48	....	....	RV 2,657,659.00	1,118,292.67	....
38. Willingboro Township	2,548.00	....	5,843,636.87	....	....	....	13,676,068.00	....	....
39. Woodland Township	823.74	....	361,401.49	20,812.30	....	....	794,881.00	....	....
40. Wrightstown Boro	549.67	....	132,269.42	7,631.37	....	....	NWH.	273,182.59	....
Totals	$510,165.74	....	$100,530,000.00	$4,263,000.00	....	....	$161,971,024.58	$43,642,863.95	$95,000.00

REGIONAL SCHOOL DISTRICTS

B—Bordentown Regional High School	$ 7,348,237.57
L—Lenape Regional High School	$25,386,820.00
N—Northern Burlington County Regional High School	$ 4,696,172.00
NHW—New Hanover-Wrightstown School District	$ 639,796.00
P—Pinelands Regional High School	$ 526,703.48
RV—Rancocas Valley Regional High School	$ 5,045,134.90

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1990 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Bass River Township	$ 67,600.00	$ 1,608,524.10	$ 12,383,700	$ 275,000	$ 180,000.00	$ 140,000	$ 595,000.00	$ 14,500	$ 4,750
2. Beverly City	552,137.00	1,845,913.82	5,122,300	170,639	294,531.00	130,000	595,170.00	23,000	8,050
3. Bordentown City	1,324,900.00	4,582,682.86	11,801,300	54,300	680,775.41	163,700	898,775.41	27,675	10,350
4. Bordentown Township	2,064,000.00	9,700,484.59	44,050,300	600,000	1,420,000.00	275,000	2,295,000.00	40,375	30,250
5. Burlington City	432,155.37	6,960,695.62	121,954,400	1,525,000	6,740,226.79	250,000	8,515,226.79	122,149	34,320
6. Burlington Township	2,793,900.00	13,958,608.12	54,371,600	1,440,000	5,001,489.00	500,000	6,941,489.00	46,250	39,300
7. Chesterfield Township	82,735.48	3,209,747.02	124,430,200	645,000	459,131.88	135,000	1,239,131.88	10,750	9,700
8. Cinnaminson Township	1,356,623.95	15,994,670.58	29,447,600	900,000	3,653,754.28	160,000	4,713,754.28	65,750	69,900
9. Delanco Township	739,000.00	3,491,914.66	3,163,900	115,000	617,373.00	170,000	902,373.00	31,750	15,800
10. Delran Township	2,311,700.00	12,917,444.38	17,652,300	1,116,200	1,387,486.19	100,000	2,603,686.19	59,500	47,850
11. Eastampton Township	836,447.00	4,086,042.51	10,756,600	366,275	753,258.00	84,000	1,203,533.00	9,250	10,850
12. Edgewater Park Township	1,306,788.00	6,106,863.97	9,787,700	404,000	835,637.00	150,000	1,389,637.00	33,750	26,650
13. Evesham Township	5,526,920.00	37,631,782.92	136,209,300	2,309,000	3,526,000.00	455,000	6,290 000.00	66,750	70,300
14. Fieldsboro Boro	133,840.00	582,014.14	940,900	25,000	113,049.00	50,160	188,209.00	3,500	1,800
15. Florence Township	2,151,877.00	8,496,118.74	30,478,900	401,300	1,907,523.00	365,000	2,673,823.00	116,250	39,000
16. Hainesport Township	1,109,362.44	4,542,744.95	12,966,800	…………	642,637.56	273,000	915,637.56	33,250	14,000
17. Lumberton Township	1,049,845.00	7,251,051.40	11,151,700	1,090,340	1,327,523.00	90,000	2,507,863.00	17,250	15,450
18. Mansfield Township	…………	4,954,644.73	18,585,700	609,042	1,150,059.00	143,905	1,903,006.00	34,500	27,600
19. Maple Shade Township	3,363,000.00	15,658,608.26	39,784,400	650,000	1,735,500.00	380,000	2,765,500.00	200,750	62,800
20. Medford Township	4,162,901.00	28,031,908.03	119,904,400	1,250,000	2,720,222.00	891,599	4,861,821.00	40,750	53,200
21. Medford Lakes Boro	1,403,552.77	5,436,005.76	5,009,800	200,000	411,288.51	130,000	741,288.51	14,750	15,650
22. Moorestown Township	4,948,742.00	29,810,372.77	105,579,900	1,522,738	3,333,098.00	775,000	5,630,836.00	82,250	52,800
23. Mount Holly Township	2,292,075.00	8,528,380.21	73,687,600	606,150	1,599,175.00	225,000	2,430,325.00	56,500	34,950
24. Mount Laurel Township	4,110,000.00	40,490,853.07	48,985,963	4,180,000	3,680,200.00	1,125,000	8,985,200.00	78,750	84,450
25. New Hanover Township	95,550.00	650,627.78	1,035,351,949	541,000	475,553.00	49,000	1,065,553.00	1,750	2,250

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1990 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
26. North Hanover Township	81,268.00	2,851,858.14	74,741,800	730,000	844,360.00	50,000	1,624,360.00	8,800	9,600
27. Palmyra Boro	1,665,950.68	5,832,472.03	21,638,350	255,000	723,224.10	190,000	1,168,224.10	63,950	25,250
28. Pemberton Boro	206,000.00	870,815.23	4,946,150	125,000	229,615.00	57,000	411,615.00	3,750	2,250
29. Pemberton Township	4,799,867.00	18,262,691.96	258,051,900	1,300,000	4,460,003.00	1,261,500	7,021,503.00	91,200	104,250
30. Riverside Township	1,156,200.00	5,448,455.25	13,760,700	358,000	1,068,100.00	212,000	1,638,100.00	114,750	27,050
31. Riverton Boro	772,485.45	2,975,613.53	18,310,000	135,000	602,567.80	50,000	787,567.80	14,000	10,500
32. Shamong Township	93,903.00	5,843,462.96	41,138,100	375,000	479,611.00	220,000	1,074,611.00	9,500	10,550
33. Southampton Township	374,380.00	8,711,962.45	10,047,300	700,000	1,089,045.00	300,000	2,089,045.00	134,750	58,850
34. Springfield Township	494,670.00	3,689,125.28	11,714,300	230,000	433,152.00	200,000	863,152.00	13,000	9,600
35. Tabernacle Township	531,167.00	6,465,285.41	16,947,700	450,000	634,546.00	260,000	1,344,546.00	13,800	17,650
36. Washington Township	88,140.00	907,672.07	28,419,700	93,700	85,200.00	60,000	238,900.00	9,050	3,300
37. Westampton Township	1,351,704.00	6,835,273.33	50,609,300	450,000	1,121,886.00	150,000	1,721,886.00	9,550	20,500
38. Willingboro Township	8,575,800.00	28,095,504.87	94,965,350	1,282,770	4,155,305.52	775,000	6,213,075.52	57,500	128,750
39. Woodland Township	201,473.00	1,378,567.79	31,313,525	310,522	357,172.00	55,000	722,694.00	6,000	4,050
40. Wrightstown Boro	167,862.00	580,945.38	23,645,450	33,000	185,132.00	45,000	263,132.00	1,250	1,350
Totals	$64,776,522.14	$375,278,410.67	$2,783,808,837	$27,823,976	$61,114,410.04	$11,095,864	$100,034,250.04	$1,782,549	$1,215,520

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$ 33,102,000.00
Rate per $100 to be applied to Col. 11 for apportionment of County Taxes	0.58265140
Rate per $100 to be applied to Col. 11 for apportionment of Library Taxes	0.03347728

(County Percentage level of Taxable Value of Real Property in Effect—100%).

Net County Taxes apportioned (13.A.III)	$100,530,000.00
*Adjustments (Net Total—12.A.II)	$ 510,165.74
Total County Taxes apportioned (including adjustments—Total 12.A.I)	$101,040,165.74

*Net Overpayments are added to the Net Taxes Apportioned
Net Underpayments are deducted from the Net Taxes Apportioned

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1990

TAXING DISTRICT	1 Taxable Value		2	3	4	5	6
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col 2-3)	Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols 4+5)
1. Audubon Borough	$ 63,251,530	$ 160,678,650	$ 223,930,180	$ 141,300	$ 223,788,880	$ 490,893	$ 224,279,773
*2. Audubon Park	3,742,500	5,635,000	9,377,500		9,377,500	47,102	9,424,602
3. Barrington Borough	36,789,050	128,574,250	165,363,300	1,064,500	164,298,800	634,357	164,933,157
4. Bellmawr Borough	98,237,200	338,766,400	437,003,600		437,003,600	1,418,249	438,421,849
5. Berlin Borough	23,575,678	76,462,290	100,037,968	325,700	99,712,268	3,222,138	102,934,406
6. Berlin Township	19,911,000	66,858,200	86,769,200	790,900	85,978,300	526,293	86,504,593
7. Brooklawn Borough	6,216,200	20,835,325	27,051,525	86,990	26,964,535	246,083	27,210,618
8. Camden City	35,220,953	186,740,363	221,961,316	4,794,942	217,166,374	15,409,620	232,575,944
9. Cherry Hill Township	336,023,515	1,108,561,025	1,444,584,540	669,900	1,443,914,640	7,980,454	1,451,895,094
10. Chesilhurst Borough	4,317,550	11,008,549	15,326,099	13,200	15,312,899	144,306	15,457,205
11. Clementon Borough	14,456,990	46,870,410	61,327,400	420,425	60,906,975	502,391	61,409,366
12. Collingswood Borough	53,458,750	206,979,050	260,437,800	723,200	259,714,600	5,202,703	264,917,303
13. Gibbsboro	23,675,550	66,573,800	90,249,350		90,249,350	918,972	91,168,322
14. Gloucester City	32,725,400	96,575,100	129,300,500	63,100	129,237,400	3,900,545	133,137,945
15. Gloucester Township	141,729,951	490,348,890	632,078,841		632,078,841	6,105,043	638,183,884
16. Haddon Township	54,010,350	181,691,050	235,701,400	2,518,100	233,183,300	659,096	233,842,396
17. Haddonfield Borough	123,881,600	319,341,100	443,222,700		443,222,700	7,502,869	450,725,569
18. Haddon Heights Borough	46,814,400	182,757,300	229,571,700	597,900	228,973,800	867,977	229,841,777
19. Hi-Nella Borough	2,995,900	11,318,800	14,314,700	59,700	14,255,000	116,103	14,371,103
20. Laurel Springs Borough	9,090,550	36,194,750	45,285,300	429,050	44,856,250	8,871,915	53,728,165
21. Lawnside Borough	7,283,350	36,413,908	43,697,258	162,000	43,535,258	170,179	43,705,437
22. Lindenwold Borough	67,852,100	220,219,200	288,071,300	493,900	287,577,400	1,653,410	289,230,810
23. Magnolia Borough	13,950,443	39,657,707	53,608,150		53,608,150	157,142	53,765,292
24. Merchantville Borough	21,966,100	68,313,100	90,279,200	27,100	90,252,100	9,295,484	99,547,584
25. Mt Ephraim Borough	27,135,100	77,879,420	105,014,520	371,500	104,643,020	695,674	105,338,694
**26. Oaklyn Borough	61,500,900	103,159,100	164,660,000	428,600	164,231,400	465,926	164,697,326
27. Pennsauken Township	132,123,000	433,736,800	565,859,800		565,859,800	2,667,025	568,526,825
28. Pine Hill Borough	24,234,650	69,474,600	93,709,250		93,709,250	622,035	94,331,285
29. Pine Valley	1,730,900	5,144,980	6,875,880		6,875,880	26,025	6,901,905
**30. Runnemede Borough	96,528,900	225,482,200	322,011,100		322,011,100	2,243,508	324,254,608
31. Somerdale Borough	27,415,100	101,783,550	129,198,650	819,100	128,379,550	688,295	129,067,845
32. Stratford Borough	88,658,700	212,512,700	301,171,400		301,171,400	1,935,300	303,106,700
33. Tavistock Borough	958,500	1,923,100	2,881,600		2,881,600	4,441	2,886,041
34. Voorhees Township	340,909,804	956,216,693	1,297,126,497	244,100	1,296,882,397	7,384,839	1,304,267,236
35. Waterford Township	42,758,060	121,617,450	164,375,510	725,000	163,650,510	1,313,940	164,964,450
36. Winslow Township	99,556,750	293,836,300	393,393,050	715,100	392,677,950	3,846,327	396,524,277
37. Woodlynne Borough	5,936,100	28,652,100	34,588,200	10,000	34,578,200	61,737	34,639,937
Totals	$2,190,623,074	$6,738,793,210	$8,929,416,284	$16,695,307	$8,912,720,977	$97,998,396	$9,010,719,373

*Re-Assessment

**Re-Valuations

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1990 (Continued)

TAXING DISTRICT	7	8	9	10 Equalization		11	12 Apportionment of Taxes — Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R S 54 3-17 to R S 54 3-19)	True Value of Class II Railroad Property (C 139, L 1966)	(a) Amounts Deducted Under R S 54 3-17 to R S 54 3-19	(b) Amounts Added Under R S 54 3-17 to R S 54 3-19 and N J S A 54 11D-7	Net Valuation on Which County Taxes are Apportioned (Cols 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R S 54 2-37) Deduct Overpayment	Add Underpayment
1. Audubon Borough	$ 3.873	71.14			$ 95,986,888	$ 320,266,661	$ 3,056,153.36		
2. Audubon Park	3.884	100.00			124,974	9,549,576	91,127.09		
3. Barrington Borough	4.025	73.88			65,393,412	230,326,569	2,197,897.57		
4. Bellmawr Borough	2.809	110.79		$ 39,072,989		399,348,860	3,810,797.40		
5. Berlin Borough	6.584	39.96			152,174,884	255,109,290	2,434,387.36		
6. Berlin Township	6.679	40.34			127,714,377	214,218,970	2,044,190.37		
7. Brooklawn Borough	6.772	45.94			32,690,966	59,901,584	571,612.50		
8. Camden City	18.969	24.93	$ 26,899		713,848,512	946,451,405	9,031,538.37		
9. Cherry Hill Township	7.745	33.05			2,927,412,301	4,423,307,395	42,209,531.57		
10. Chesilhurst Borough	6.681	47.62			17,003,706	32,460,911	309,759.13		
11. Clementon Borough	6.829	48.21			66,504,663	127,914,029	1,220,623.11		
12. Collingswood Borough	4.778	59.61			179,862,644	444,784,947	4,244,372.50		
13. Gibbsboro	3.493	79.11			26,077,972	117,246,294	1,118,825.96		
14. Gloucester City	6.664	46.58			161,583,221	294,721,166	2,812,384.77		
15. Gloucester Township	6.983	42.56			858,338,363	1,496,522,247	14,280,604.40		
16. Haddon Township	6.436	39.77			357,342,031	591,184,427	5,641,393.53		
17. Haddonfield Borough	4.892	51.67			418,847,198	869,572,767	8,297,921.87		
18. Haddon Heights Borough	3.909	67.90			109,906,534	339,748,311	3,242,057.53		
19. Hi-Nella Borough	4.035	64.74			7,919,417	22,290,520	212,707.90		
20. Laurel Springs Borough	4.433	67.80			21,650,807	75,378,972	719,305.90		
21. Lawnside Borough	6.387	53.78			38,780,613	82,486,050	787,125.38		
22. Lindenwold Borough	4.665	64.24			160,911,393	450,142,203	4,295,494.26		
23. Magnolia Borough	7.201	41.32			77,271,665	131,036,957	1,250,423.74		
24. Merchantville Borough	4.706	62.64			54,744,837	154,292,421	1,472,339.64		
25. Mt. Ephraim Borough	3.846	71.31			43,218,101	148,556,795	1,417,607.27		
26. Oaklyn Borough	2.418	116.65		22,440,257		142,257,069	1,357,491.96		
27. Pennsauken Township	7.122	40.16			682,996,014	1,451,522,839	13,851,196.32		
28. Pine Hill Borough	6.835	54.37			78,911,197	173,242,482	1,653,171.11		
29. Pine Valley	2.900	64.92			3,767,415	10,669,320	101,812.28		
30. Runnemede Borough	2.439	118.39		47,551,062		276,703,546	2,640,451.14		
31. Somerdale Borough	3.936	71.82			51,773,481	180,841,326	1,725,683.29		
32. Stratford Borough	2.449	109.99		25,219,063		277,887,637	2,651,750.36		
33. Tavistock Borough	1.807	100.00			154,428	3,040,469	29,013.76		
34. Voorhees Township	3.147	80.06			329,182,445	1,633,449,681	15,587,238.17		
35. Waterford Township	6.186	50.57			160,875,410	325,839,860	3,109,335.76		
36. Winslow Township	5.814	47.95			433,224,515	829,748,792	7,917,900.50		
37. Woodlynne Borough	4.865	75.17			11,655,538	46,295,475	441,775.87		
Totals			$26,899	$134,283,371	$8,711,854,922	$17,588,317,823	$167,837,003.00		

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1990 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes — Section A County Taxes — II Adjustments Resulting From — (b) Appeals and Corrected Errors (R S 54 4-49, R S 54 4-53) — Deduct Overpayment	Add Underpayment	III Net County Taxes Apportioned	Section B — (a) County Library Taxes	(b) Local Health Service Taxes (R S 26 3A2-19)	(c) County Open Space Preservation Trust Fund Tax (C 30, L 1989)	Section C Local Taxes to Be Raised for — I District School Purposes — (a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget
1 Audubon Borough	$ 1,627		$ 3,054,526.36				$ 3,605,311.00		
2 Audubon Park			91,127.09	$ 2,457.12			85,847.00		
3 Barrington Borough	769		2,197,128.57	59,263.46			2,414,954.00		
4 Bellmawr Borough	5,142		3,805,655.40	102,753.22			3,502,142.00	B 1,882,750.44	
5 Berlin Borough	374		2,434,013.36	65,640.11			1,827,771.33	E 1,328,345.66	
6 Berlin Township	1,698		2,042,492.37	55,118.95			1,390,037.00	L 1,256,463.93	
7 Brooklawn Borough			571,612.50	15,412.79			720,608.00		
8 Camden City	135,497		8,896,041.37				18,118,813.73		
9 Cherry Hill Township	49,220		42,160,311.57				56,415,901.12		
10 Chesilhurst Borough	59		309,700.13	8,352.25			310,264.93	L 235,368.85	
11 Clementon Borough			1,220,623.11	32,912.52			744,486.88	L 811,966.81	
12 Collingswood Borough	3,042		4,241,330.50				5,252,127.89		
13 Gibbsboro	12,935		1,105,890.96	30,167.69			907,944.90	E 576,763.35	
14 Gloucester City	237		2,812,147.77				2,994,910.50		
15 Gloucester Township		52,708	14,333,312.40	385,058.02			13,377,022.50	B 5,753,970.21	
16 Haddon Township	1,311		5,640,082.53	152,112.88			6,407,143.27		
17 Haddonfield Borough	4,307		8,293,614.87				10,504,568.00		
18 Haddon Heights Borough	179		3,241,878.53				3,691,159.50		
19 Hi-Nella Borough			212,707.90	5,735.39			245,091.40		
20 Laurel Springs Borough	265		719,040.90	19,395.15			972,513.50		
21 Lawnside Borough			787,125.38	21,223.82			1,245,886.40		
22 Lindenwold Borough	6,589		4,288,905.26	115,822.44			3,111,345.50	L 2,873,465.24	
23 Magnolia Borough	674		1,249,749.74	33,716.06			1,122,403.00	S 604,112.00	
24 Merchantville Borough	9,577		1,462,762.64	39,699.73			2,046,599.00		
25 Mt Ephraim Borough	3,594		1,414,013.27	38,223.95			1,510,861.28		
26 Oaklyn Borough	274		1,357,217.96	36,603.01			1,818,468.00		
27 Pennsauken Township	52,640		13,798,556.32				16,933,289.50		
28 Pine Hill Borough	1,178		1,651,993.11	44,575.62			1,597,572.00	L 1,136,545.24	
29 Pine Valley			101,812.28	2,745.24					
30 Runnemede Borough	384		2,640,067.14				2,232,616.50	B 1,218,084.35	
31 Somerdale Borough	15,763		1,709,920.29	46,530.82			1,126,141.00	S 861,136.00	
32 Stratford Borough	451		2,651,299.36				2,298,315.50	S 1,256,314.00	
33 Tavistock Borough			29,013.76	782.32					
34 Voorhees Township		32,533	15,619,771.17	420,289.71			13,343,822.75	E 6,878,401.99	
35 Waterford Township		4,120	3,113,455.76				3,065,596.17	L 2,002,897.76	
36 Winslow Township		16,631	7,934,531.50	213,495.94			5,278,011.25	L 4,970,610.72	
37 Woodlynne Borough	297		441,478.87	11,911.79			533,983.50		
Totals	$308,083	$105,992	$167,634,912.00	$1,960,000.00			$190,753,529.80	$33,647,196.55	

B—Black Horse Pike Reg $ 8,854,805.00
E—Eastern Reg 8,783,511.00
L—Lower County 13,411,498.00
Less Cal Yr 124,179.45 13,287,318.55
S—Sterling Reg 2,721,562.00
Total $33,647,196.55

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1990 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols AIII + B(a), (b) + C1a, b, c, d,₁ + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Audubon Borough	$ 2,023,491.00	$ 8,683,328.36	$ 14,856,350	$ 420,000.00	$ 1,269,282.00	$ 156,000.00	$ 1,845,282.00	$ 107,500	$ 36,150
2. Audubon Park	186,500.00	365,931.21	374,600	41,050.00	123,052.00	156,000.00	320,102.00	....	....
3. Barrington Borough	1,962,740.34	6,634,086.37	35,473,300	295,500.00	875,551.93	130,000.00	1,301,051.93	64,750	31,500
4. Bellmawr Borough	3,010,000.00	12,303,301.06	43,890,300	....	1,454,050.00	460,000.00	1,914,050.00	147,250	65,000
5. Berlin Borough	1,119,926.33	6,775,696.79	18,110,570	455,000.00	1,200,473.67	140,000.00	1,795,473.67	39,750	18,850
6. Berlin Township	1,031,297.00	5,775,409.25	6,901,450	102,000.00	2,018,380.74	130,900.26	2,251,281.00	46,250	16,400
7. Brooklawn Borough	534,500.00	1,842,133.29	6,131,250	32,500.00	932,000.00	50,000.00	1,014,500.00	36,250	9,450
8. Camden City	17,098,987.07	44,113,842.17	255,728,546	2,675,625.35	50,543,539.34	5,097,982.53	58,317,147.22	611,000	79,700
9. Cherry Hill Township	13,858,534.07	112,434,746.76	312,218,263	4,100,000.00	10,307,128.49	2,100,000.00	16,507,128.49	259,750	227,950
10. Chesilhurst Borough	168,500.00	1,032,186.16	2,894,040	68,146.00	631,500.00	150,000.00	849,646.00	13,500	3,000
11. Clementon Borough	1,382,097.00	4,192,086.32	7,159,485	323,290.00	499,952.00	236,381.00	1,059,623.00	44,250	13,650
12. Collingswood Borough	3,160,000.00	12,653,458.39	33,396,800	500,000.00	1,406,000.00	200,000.00	2,106,000.00	126,250	43,950
13. Gibbsboro	560,900.00	3,181,666.90	8,716,100	393,100.00	269,629.81	33,800.00	696,529.81	17,000	9,950
14. Gloucester City	3,063,408.26	8,870,466.55	23,365,400	....	3,554,346.86	499,000.00	4,053,346.86	166,000	42,100
15. Gloucester Township	10,699,541.00	44,548,904.13	114,890,229	1,150,000.00	5,192,073.00	1,937,500.00	8,279,573.00	258,000	133,700
16. Haddon Township	2,848,200.00	15,047,538.68	34,297,950	579,000.00	1,509,143.00	227,000.00	2,315,143.00	148,250	61,850
17. Haddonfield Borough	3,245,224.00	22,043,405.87	66,562,700	1,443,776.00	1,146,000.00	200,000.00	2,789,776.00	58,750	44,700
18. Haddon Heights Borough	2,049,461.00	8,982,499.03	44,499,000	272,836.00	1,204,277.00	100,000.00	1,577,113.00	80,000	34,900
19. Hi-Nella Borough	116,000.00	579,534.69	2,230,800	204,000.00	169,000.00	10,000.00	383,000.00	4,000	2,450
20. Laurel Springs Borough	669,000.00	2,379,949.55	2,611,350	250,000.00	193,000.00	45,000.00	488,000.00	19,750	8,550
21. Lawnside Borough	736,757.00	2,790,992.60	4,664,350	90,000.00	1,009,360.00	200,000.00	1,299,360.00	26,000	8,450
22. Lindenwold Borough	3,095,000.00	13,484,538.44	26,753,500	920,000.00	1,585,000.00	650,000.00	3,155,000.00	84,750	36,250
23. Magnolia Borough	860,245.00	3,870,225.80	7,042,134	340,000.00	496,253.00	135,000.00	971,253.00	52,750	17,300
24. Merchantville Borough	1,134,500.00	4,683,561.37	8,924,400	....	1,149,700.00	140,000.00	1,289,700.00	25,250	10,050
25. Mt. Ephraim Borough	1,085,000.00	4,048,098.50	7,539,900	378,000.00	613,000.00	60,000.00	1,051,000.00	83,250	22,250
26. Oaklyn Borough	765,400.00	3,977,688.97	10,073,100	340,000.00	486,900.00	68,000.00	894,900.00	57,500	18,350
27. Pennsauken Township	9,745,534.00	40,477,379.82	67,073,200	750,000.00	10,129,958.16	1 000,000.00	11,879,958.16	374,750	127,350
28. Pine Hill Borough	2,014,385.75	6,445,071.72	23,533,800	542,002.31	1,141,211.94	269,000.00	1,952 214.25	52,000	19,700
29. Pine Valley	95,473.95	200,031.47	....	8,000.00	88,826.05	....	96,826.05	....	....
30. Runnemede Borough	1,810,000.00	7,900,767.99	41,511,600	....	1,242,000.00	280,000.00	1,522,000.00	115,250	40,000
31. Somerdale Borough	1,332,000.00	5,075,728.11	10,589,287	225,000.00	761,000.00	135,000.00	1,121,000.00	61,500	23,250
32. Stratford Borough	1,212,000.00	7,417,928.86	58,221,500	200,000.00	801,277.78	110,000.00	1,111,277.78	45,500	33,850
33. Tavistock Borough	22,297.00	52,093.06	312,500	4,000.00	3,607.00	....	7,607.00	....	....
34. Voorhees Township	4,743,250.00	41,005,535.62	108,020,300	2,243,557.29	3,675,442.71	1,020,000.00	6,939,000.00	48,250	37,900
35. Waterford Township	2,018,785.57	10,200,735.26	26,883,700	750,000.00	1,333,814.43	310,000.00	2,393,814.43	66,750	28,800
36. Winslow Township	4,645,000.00	23,041,649.41	94,127,850	1,950,000.00	7,602,000.00	1,305,000.00	10,857,000.00	157,000	56,600
37. Woodlynne Borough	697,000.00	1,684,374.16	3,763,900	105,000.00	197,000.00	45,000.00	347,000.00	38,750	7,450
Totals	$104,800,935.36	$498,796,573.71	$1,533,361,504	$22,151,382.95	$116,814,730.91	$17,786,563.79	$156,752,677.65	$3,537,500	$1,371,350

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget .. $ 42,500,000.00

Rate per $100 to be applied to Col. 11 for apportionment of County Taxes 0.95425273

Rate per $100 to be applied to Col. 11 for apportionment of Library Taxes 0.02573019

Net County Taxes Apportioned (12A III) $167,634,912.00

*Adjustments (Net Total 12A II) .... $ 202,091.00

Total County Taxes Apportioned (Including Adjustments—Total 12A I) $167,837,003.00

†Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1990

	1		2	3	4	5	6
	Taxable Value						
TAXING DISTRICT	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2-3)	Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Avalon Borough (R)	$ 1,297,524,700	$ 440,597,700	$ 1,738,122,400	....	$ 1,738,122,400	$ 3,989,956	$ 1,742,112,356
2. Cape May City	264,957,900	325,118,800	590,076,700	....	590,076,700	1,695,489	591,772,189
3. Cape May Point Borough	56,863,400	29,470,300	86,333,700	....	86,333,700	40,687	86,374,387
4. Dennis Township (R)	149,589,800	142,055,600	291,645,400	$ 1,000	291,644,400	3,519,777	295,164,177
5. Lower Township	223,175,750	555,464,500	778,640,250	....	778,640,250	7,860,246	786,500,496
6. Middle Township	160,216,550	314,504,400	474,720,950	....	474,720,950	7,971,336	482,692,286
7. North Wildwood City	251,481,500	428,393,014	679,874,514	....	679,874,514	1,296,851	681,171,365
8. Ocean City	2,127,580,400	1,195,582,700	3,323,163,100	....	3,323,163,100	7,128,771	3,330,291,871
9. Sea Isle City	460,084,100	305,203,100	765,287,200	....	765,287,200	2,944,055	768,231,255
10. Stone Harbor Borough	589,054,800	274,951,000	864,005,800	....	864,005,800	775,258	864,781,058
11. Upper Township	159,815,700	285,657,900	445,473,600	....	445,473,600	9,679,481	455,153,081
12. West Cape May Borough	39,016,190	51,821,050	90,837,240	....	90,837,240	608,817	91,446,057
13. West Wildwood Borough	19,155,900	29,794,800	48,950,700	....	48,950,700	63,009	49,013,709
14. Wildwood City	182,554,295	245,368,229	427,922,524	127,800	427,794,724	6,888,940	434,683,664
15. Wildwood Crest Borough (R)	407,530,500	450,246,700	857,777,200	....	857,777,200	1,222,070	858,999,270
16. Woodbine Borough	9,503,400	24,269,400	33,772,800	....	33,772,800	1,732,311	35,505,111
Totals	$6,398,104,885	$5,098,499,193	$11,496,604,078	$128,800	$11,496,475,278	$57,417,054	$11,553,892,332

(R) Revalued District

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1990 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
		County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)		(a)	(b)		I	II Adjustments Resulting From	
	General Tax Rate to Apply per $100 Valuation		True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	(a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Avalon Borough	$ .710	136.64	....	$ 462,955,293	....	$ 1,279,157,063	$ 5,286,073.20	....	....
2. Cape May City	1.670	90.42	....	....	$ 69,707,091	661,479,280	2,733,540.70	....	....
3. Cape May Point Borough	1.080	74.12	....	....	30,171,684	116,546,071	481,622.69	....	....
4. Dennis Township	1.670	117.39	....	42,253,142	....	252,911,035	1,045,146.28	....	....
5. Lower Township	2.780	69.88	....	....	343,297,644	1,129,798,140	4,668,852.51	....	....
6. Middle Township	2.550	76.90	....	....	147,295,434	629,987,720	2,603,402.90	....	....
7. North Wildwood City	1.930	114.09	....	79,393,596	....	601,777,769	2,486,826.23	....	....
8. Ocean City	1.300	116.02	....	444,744,210	....	2,885,547,661	11,924,427.89	....	....
9. Sea Isle City	1.490	90.72	....	....	79,651,028	847,882,283	3,503,844.79	....	....
10. Stone Harbor Borough	.920	92.24	....	....	75,027,221	939,808,279	3,883,725.85	....	....
11. Upper Township	1.830	69.95	....	....	192,206,950	647,360,031	2,675,193.38	....	....
12. West Cape May Borough	1.790	103.69	....	2,975,635	....	88,470,422	365,601.02	....	....
13. West Wildwood Borough	1.780	102.17	....	904,478	....	48,109,231	198,809.77	....	....
14. Wildwood City	3.370	82.77	....	....	98,538,341	533,222,005	2,203,521.86	....	....
15. Wildwood Crest Borough	1.330	127.20	....	175,679,343	....	683,319,927	2,823,796.43	....	....
16. Woodbine Borough	2.950	84.70	....	....	7,027,245	42,532,356	175,763.12	....	....
Totals	....	....	....	$1,208,905,697	$1,042,922,638	$11,387,909,273	$47,060,148.62	....	....

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1990 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B			Section C Local Taxes to Be Raised for		
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	(c) County Open Space Preservation Trust Fund Tax (C.30, L.1989)	I District School Purposes		
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)						(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget
	Deduct Overpayment	Add Underpayment							
1. Avalon Borough	$ 1,285.24	....	$ 5,284,787.96	$ 269,312.88	....	$ 127,915.71	$ 1,183,825.00	....	....
2. Cape May City	15,314.62	....	2,781,226.08	138,545.43	....	66,147.93	1,297,604.00	$ 3,174,386.00	....
3. Cape May Point Borough	336.23	....	481,286.46	24,527.42	....	11,654.61	67,957.00	....	....
4. Dennis Township	2,655.21	....	1,042,491.07	53,128.10	....	25,291.10	3,137,417.67	....	....
5. Lower Township	9,141.11	....	4,659,711.40	237,456.96	....	112,979.81	5,714,882.30	5,264,030.00	....
6. Middle Township	25,641.71	....	2,577,761.19	131,407.71	....	62,998.77	7,782,653.00	....	....
7. North Wildwood City	28,985.50	....	2,457,840.73	125,290.94	....	60,177.78	3,383,771.43	....	....
8. Ocean City	78,581.24	....	11,845,846.65	....	....	288,554.77	12,663,442.00	....	$ 111,400
9. Sea Isle City	2,262.67	....	3,501,582.12	178,443.06	....	84,788.23	1,963,969.00	....	19,920
10. Stone Harbor Borough	2,625.06	....	3,881,100.79	197,801.34	....	93,980.83	816,307.00	....	....
11. Upper Township	3,139.05	....	2,672,054.33	136,169.42	....	64,736.00	5,434,453.00	....	....
12. West Cape May Borough	1,651,31	....	363,949.71	18,547.37	....	8,847.04	421,866.00	594,352.00	....
13. West Wildwood Borough	681.38	....	198,128.39	10,098.55	....	4,810.92	234,148.32	....	....
14. Wildwood City	9,611.49	....	2,193,910.37	111,810.86	....	53,322.20	4,689,065.00	....	22,300
15. Wildwood Crest Borough	....	$ 1,790.85	2,825,587.28	143,988.35	....	68,331.99	3,203,865.88	....	....
16. Woodbine Borough	....	199.44	175,962.56	8,967.55	....	4,253.24	601,970.00	....	....
Totals	$181,911.82	$1,990.29	$46,880,227.09	$1,785,495.94	....	$1,138,790.93	$52,597,196.60	$9,032,768.00	$153,620

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1990 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Avalon Borough	$ 5,430,000.00	$ 12,295,841.55	$ 45,032,100	$ 100,000.00	$ 2,366,000.00	$ 350,000.00	$ 2,816,000.00	$ 15,000	$ 11,100
2. Cape May City	2,433,291.41	9,828,200.85	169,166,700	775,000.00	2,751,787.93	780,000.00	4,306,787.93	31,750	18,000
3. Cape May Point Borough	341,735.02	927,160.51	9,215,600	79,500.00	90,703.92	41,000.00	211,203.92	5,250	1,850
4. Dennis Township	651,404.68	4,909,732.62	28,952,000	700,000.00	880,205.00	400,000.00	1,980,205.00	37,250	15,900
5. Lower Township	5,821,301.42	21,810,361.89	47,220,700	580,000.00	2,488,038.06	1,817,500.00	4,885,538.06	347,750	96,450
6. Middle Township	1,717,606.00	12,272,426.67	80,921,800	1,605,207.00	5,289,449.00	1,100,221.00	7,994,877.00	128,250	39,550
7. North Wildwood City	7,113,202.01	13,140,282.89	22,534,400	969,000.00	3,565,489.17	1,100,000.00	5,634,489.17	71,000	19,050
8. Ocean City	18,235,270.79	43,144,514.21	107,121,600	1,425,000.00	6,311,083.88	950,000.00	8,686,083.88	85,250	52,650
9. Sea Isle City	5,640,135.38	11,388,837.79	29,583,900	1,075,000.00	1,491,460.26	350,000.00	2,916,460.26	26,500	12,900
10. Stone Harbor Borough	2,901,934.69	7,891,124.65	168,601,700	1,275,000.00	1,435,719.51	250,000.00	2,960,719.51	13,000	6,800
11. Upper Township	....	8,307,412.75	23,538,800	2,155,700.73	4,642,086.44	250,000.00	7,047,787.17	46,250	33,150
12. West Cape May Borough (R)	229,185.01	1,636,747.13	5,119,100	110,000.00	236,445.50	155,000.00	501,445.50	11,250	2,750
13. West Wildwood Borough (R)	425,000.00	872,186.18	854,800	140,000.00	410,000.00	70,000.00	620,000.00	10,000	1,800
14. Wildwood City	7,546,200.77	14,616,609.20	51,544,200	425,000.00	5,052,027.23	1,771,943.89	7,248,971.12	42,500	10,600
15. Wildwood Crest Borough	5,098,846.64	11,340,620.14	53,110,000	1,000,000.00	3,701,731.65	600,000.00	5,301,731.65	37,500	17,350
16. Woodbine Borough	252,849.57	1,044,002.92	31,517,500	395,000.00	201,379.73	185,000.00	781,379.73	19,500	3,600
Totals	$63,837,963.39	$175,426,061.95	$874,034,900	$12,809,407.73	$40,913,607.28	$10,170,664.89	$63,893,679.90	$928,000	$343,500

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget $18,504,231.51

Rate per $100 to be applied to Column 11 for apportionment of County Taxes .... .41324661

County Percentage Level of Taxable Value of Real Property 100%

Net County Taxes Apportioned (12A III) $46,880,227.09

†Adjustments (Net Total 12A IIb)± .... $ +179,921.53

Total County Taxes Apportioned (Including Adjustments—Total 12A I) $47,060,148.62

†Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1990

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Bridgeton City	$ 23,237,400	$ 141,863,650	$ 165,101,050	$ 4,159,400	$ 160,941,650	$ 4,342,492	$ 165,284,142
2. Commercial Township	26,851,250	75,514,175	102,365,425	26,900	102,338,525	3,526,264	105,864,789
3. Deerfield Township	21,135,700	56,865,770	78,001,470	....	78,001,470	1,234,404	79,235,874
4. Downe Township	7,464,900	13,488,000	20,952,900	....	20,952,900	306,021	21,258,921
5. Fairfield Township	22,894,000	70,364,900	93,258,900	....	93,258,900	1,244,117	94,503,017
6. Greenwich Township	9,175,200	24,667,000	33,842,200	....	33,842,200	398,116	34,240,316
7. Hopewell Township	30,173,800	100,094,800	130,268,600	....	130,268,600	1,380,244	131,648,844
8. Lawrence Township	9,255,890	16,188,609	25,444,499	....	25,444,499	760,408	26,204,907
9. Maurice River Township	29,118,410	36,059,049	65,177,459	....	65,177,459	1,160,434	66,337,893
10. Millville City	125,510,550	523,924,550	649,435,100	15,480,600	633,954,500	5,022,122	638,976,622
11. Shiloh Borough	1,960,815	8,558,300	10,519,115	....	10,519,115	151,898	10,671,013
12. Stow Creek Township	8,131,500	32,109,100	40,240,600	....	40,240,600	622,297	40,862,897
13. Upper Deerfield Township	34,695,700	138,293,300	172,989,000	....	172,989,000	1,605,753	174,594,753
14. Vineland City	374,716,000	1,151,847,100	1,526,563,100	48,150,900	1,478,412,200	20,075,800	1,498,488,000
Totals	$724,321,115	$2,389,838,303	$3,114,159,418	$67,817,800	$3,046,341,618	$41,830,370	$3,088,171,988

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1990 (Continued)

	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
TAXING DISTRICT	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Bridgeton City	$ 6.47	57.36	....	....	$ 134,891,046	$ 300,175,188	$ 3,294,868.45	....	....
2. Commercial Township	3.18	112.19	....	$ 9,864,563	....	96,000,226	1,053,745.04	....	....
3. Deerfield Township	2.17	108.94	....	5,379,832	....	73,856,042	810,679.74	....	....
4. Downe Township	7.36	39.34	....	....	33,522,835	54,781,756	601,311.12	....	....
5. Fairfield Township	2.84	107.36	....	5,656,770	....	88,846,247	975,219.50	....	....
6. Greenwich Township	3.08	96.11	....	....	2,002,415	36,242,731	397,817.80	....	....
7. Hopewell Township	2.22	110.37	....	10,853,880	....	120,794,964	1,325,904.11	....	....
8. Lawrence Township	8.45	37.90	....	....	42,602,631	68,807,538	755,264.91	....	....
9. Maurice River Township	4.66	66.26	....	....	35,041,246	101,379,139	1,112,786.60	....	....
10. Millville City	3.47	93.32	....	....	60,029,854	699,006,476	7,672,634.11	....	....
11. Shiloh Borough	3.26	90.62	....	....	1,233,959	11,904,972	130,674.75	....	....
12. Stow Creek Township	2.53	92.24	....	....	4,285.413	45,148,310	495,569.75	....	....
13. Upper Deerfield Township	2.93	74.23	....	....	64,935,839	239,530,592	2,629,203.95	....	....
14. Vineland City	2.85	101.96	....	....	2,386,850	1,500,874,850	16,474,330.30	....	....
Totals	....	....	....	$31,755,045	$380,932,088	$3,437,349,031	$37,730,010.13	....	....

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1990 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B			Section C Local Taxes to Be Raised for		
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	(c) County Open Space Preservation Trust Fund Tax (C.30, L.1989)	I District School Purposes		
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)						(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget
	Deduct Overpayment	Add Underpayment							
1. Bridgeton City	$ 2,013.01	....	$ 3,292,855.44	....	$ 154,799.30	....	$ 3,974,605.00	....	....
2. Commercial Township	11,857.72	....	1,041,887.32	....	49,506.98	....	1,392,281.00	....	....
3. Deerfield Township	20,575.78	....	790,103.96	....	38,087.31	....	545,896.00	$ 263,518.80	....
4. Downe Township	....	....	601,311.12	....	28,250.76	....	758,862.58	....	....
5. Fairfield Township	7,708.68	....	967,510.82	....	45,817.70	....	1,043,887.00	350,895.57	....
6. Greenwich Township	739.80	....	397,078.00	....	18,690.25	....	348,662.34	202,689.93	....
7. Hopewell Township	7,654.01	....	1,318,250.10	....	62,293.54	....	876,163.00	489,073.70	....
8. Lawrence Township	1,217.20	....	754,047.71	....	35,483.81	....	966,219.50	....	....
9. Maurice River Township	1,937.54	....	1,110,849.06	....	52,280.87	....	1,366,071.00	....	....
10. Millville City	80,932.51	....	7,591,701.60	....	360,475.21	....	6,655,325.22	....	$ 292,060.13
11. Shiloh Borough	....	....	130,674.75	....	6,139.35	....	110,838.00	49,978.56	....
12. Stow Creek Township	916.07	....	494,653.68	....	23,282.83	....	276,194.00	202,816.85	....
13. Upper Deerfield Township	1,113.62	....	2,628,090.33	....	123,525.09	....	1,429,638.58	923,527.60	....
14. Vineland City	119,120.96	....	16,355,209.34	....	....	....	16,867,339.00	....	238,350.28
Totals	$255,786.90	....	$37,474,223.23	....	$998,633.00	....	$36,611,982.22	$2,482,501.01	$530,410.41

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1990 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Bridgeton City	$ 3,260,000.00	$ 10,682,259.74	$ 53,006,100	$ 1,064,500.00	$ 5,277,887.04	$ 825,000.00	$ 7,167,387.04	$ 154,750	$ 37,400
2. Commercial Township	878,750.00	3,362,425.30	12,910,400	....	1,154,317.00	434,906.00	1,589,223.00	90,250	16,850
3. Deerfield Township	79,000.00	1,716,606.07	8,680,100	190,000.00	433,000.00	145,000.00	768,000.00	32,250	5,700
4. Downe Township	176,023.19	1,564,447.65	6,140,800	155,000.00	233,280.43	125,000.00	513,280.43	35,000	7,150
5. Fairfield Township	268,234.14	2,676,345.23	11,205,800	400,000.00	1,335,234.07	465,000.00	2,200,234.07	49,000	10,800
6. Greenwich Township	84,666.46	1,051,786.98	2,616,700	91,000.00	95,764.25	90,000.00	276,764.25	11,500	2,550
7. Hopewell Township	173,000.00	2,918,780.34	23,455,500	280,000.00	249,037.00	220,000.00	749,037.00	33,750	13,100
8. Lawrence Township	458,000.00	2,213,751.02	3,102,550	98,000.00	370,000.00	381,931.52	849,931.52	32,500	6,200
9. Maurice River Township	561,600.00	3,090,800.93	64,501,295	491,000.00	701,072.00	315,000.00	1,507,072.00	48,750	11,550
10. Millville City	7,234,990.83	22,134,552.99	115,935,100	785,000.00	6,388,757.14	1,039,000.00	8,212,757.14	224,000	72,650
11. Shiloh Borough	49,499.64	347,130.30	875,100	26,500.00	36,109.85	31,800.00	94,409.85	7,250	1,850
12. Stow Creek Township	33,533.00	1,030,480.36	2,267,000	273,000.00	188,760.00	80,000.00	541,760.00	11,500	3,550
13. Upper Deerfield Township	....	5,104,781.60	22,685,900	966,637.18	1,357,797.16	320,000.00	2,644,434.34	68,000	21,400
14. Vineland City	9,137,396.85	42,598,295.47	238,966,100	1,786,800.00	15,989,467.44	1,650,000.00	19,426,267.44	461,750	112,850
Totals	$22,394,694.11	$100,492,443.98	$566,348,445	$6,607,437.18	$33,810,483.38	$6,122,637.52	$46,540,558.08	$1,260,250	$323,600

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget	$20,424,124.87
Rate per $100 to be applied to Column 11 for apportionment of County Taxes	1.097648501
Net County Taxes Apportioned (12A III)	$37,474,223.23
‡Adjustments (Net Total 12A IIb)±	$ 255,786.90
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$37,730,010.13

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Total amount to be raised by Taxation for County Board of Health purposes	$ 998,633.00
Rate per $100 to be applied to Col. 11 for apportionment of Local Health Service Taxes	.0515696522

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1990

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Belleville, Twp. of	$ 148,254,600	$ 321,179,100	$ 469,433,700	....	$ 469,433,700	$ 2,314,300	$ 471,748,000
2. Bloomfield, Twp. of	150,468,900	287,399,600	437,868,500	....	437,868,500	2,532,700	440,401,200
3. Caldwell, Twp. of	37,771,300	71,237,200	109,008,500	....	109,008,500	1,848,300	110,856,800
4. Cedar Grove, Twp. of	96,726,800	188,839,600	285,566,400	....	285,566,400	510,700	286,077,100
5. East Orange, City of	99,040,740	271,076,660	370,117,400	$ 2,033,600	368,083,800	8,046,400	376,130,200
6. Essex Fells, Twp. of	25,116,000	45,220,000	70,336,000	....	70,336,000	94,500	70,430,500
7. Fairfield, Twp. of	581,753,700	1,043,315,500	1,625,069,200	....	1,625,069,200	17,115,000	1,642,184,200
8. Glen Ridge, Twp. of	62,721,100	179,441,100	242,162,200	....	242,162,200	789,200	242,951,400
9. Irvington, Twp. of	82,887,200	214,910,800	297,798,000	....	297,798,000	4,343,200	302,141,200
10. Livingston, Twp. of	293,722,500	586,639,600	880,362,100	2,700	880,359,400	5,018,600	885,378,000
11. Maplewood, Twp. of	201,243,600	345,656,200	546,899,800	....	546,899,800	1,309,600	548,209,400
12. Millburn, Twp. of	560,685,700	1,096,913,700	1,657,599,400	....	1,657,599,400	7,366,200	1,664,965,600
13. Montclair, Twp. of	1,548,445,200	1,428,778,000	2,977,223,200	....	2,977,223,200	16,894,400	2,994,117,600
14. Newark, City of	249,036,600	735,475,800	984,512,400	9,715,200	974,797,200	40,130,900	1,014,928,100
15. North Caldwell, Twp. of	109,308,600	198,296,600	307,605,200	....	307,605,200	368,200	307,973,400
16. Nutley, Twp. of	139,731,600	358,173,500	497,905,100	....	497,905,100	2,941,300	500,846,400
17. Orange, Twp. of	27,953,100	91,608,000	119,561,100	7,100	119,554,000	515,500	120,069,500
18. Roseland, Borough of	57,933,200	196,743,900	254,677,100	....	254,677,100	515,700	255,192,800
19. South Orange Village, Twp. of	85,034,600	176,238,400	261,273,000	1,293,600	259,979,400	2,779,900	262,759,300
20. Verona, Twp. of	169,443,900	363,106,600	532,550,500	....	532,550,500	937,800	533,488,300
21. West Caldwell, Twp. of	432,634,500	750,018,400	1,182,652,900	....	1,182,652,900	1,915,900	1,184,568,800
22. West Orange, Twp. of	442,825,100	1,008,743,500	1,451,568,600	....	1,451,568,600	7,521,800	1,459,090,400
Totals	$5,602,738,540	$9,959,011,760	$15,561,750,300	$13,052,200	$15,548,698,100	$125,810,100	$15,674,508,200

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1990 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Belleville, Twp. of	$ 9.36	29.80	....	....	$ 1,138,176,523	$ 1,609,924,523	$ 9,646,776.97	N	N
2. Bloomfield, Twp. of	13.62	18.12	$ 47,399	....	2,020,381,520	2,460,830,119	14,745,461.04		
3. Caldwell, Twp. of	9.24	22.52	....	....	381,002,288	491,859,088	2,947,253.02		
4. Cedar Grove, Twp. of	6.09	27.53	....	....	761,480,282	1,047,557,382	6,277,034.91		
5. East Orange, City of	15.36	30.18	430,382	....	880,616,194	1,257,176,776	7,533,088.54		
6. Essex Fells, Twp. of	7.34	18.64	....	....	307,429,824	377,860,324	2,264,164.70	O	O
7. Fairfield, Twp. of	1.48	107.24	....	$ 78,717,313	....	1,563,466,887	9,368,399.66		
8. Glen Ridge, Twp. of	6.63	41.04	....	....	349,478,965	592,430,365	3,549,882.94		
9. Irvington, Twp. of	13.80	23.01	....	....	1,015,393,587	1,317,534,787	7,894,757.83		
10. Livingston, Twp. of	6.98	27.15	....	....	2,383,817,015	3,269,195,015	19,589,238.34		
11. Maplewood, Twp. of	6.62	36.91	27,325	....	946,846,851	1,495,083,576	8,958,642.23	N	N
12. Millburn, Twp. of	3.00	50.10	....	....	1,680,373,931	3,345,339,531	20,045,501.45		
13. Montclair, Twp. of	2.40	103.06	102,078	73,035,282	....	2,921,184,396	17,503,935.10		
14. Newark, City of	16.99	17.43	958,356	....	5,216,443,390	6,232,329,846	37,344,543.30		
15. North Caldwell, Twp. of	4.15	42.36	....	....	420,054,409	728,027,809	4,362,392.02		
16. Nutley, Twp. of	8.56	26.64	....	....	1,397,150,373	1,897,996,773	11,372,925.44	E	E
17. Orange, Twp. of	18.24	20.76	227,270	....	478,602,489	598,899,259	3,588,645.00		
18. Roseland, Borough of	6.07	24.72	....	....	785,976,106	1,041,168,906	6,238,754.73		
19. South Orange Village, Twp. of	11.27	22.99	72,540	....	877,117,466	1,139,949,306	6,830,653.59		
20. Verona, Twp. of	4.31	47.51	....	....	596,872,268	1,130,360,568	6,773,197.22		
21. West Caldwell, Twp. of	1.93	106.97	....	65,719,144	....	1,118,849,656	6,704,223.06		
22. West Orange, Twp. of	4.63	50.12	....	....	1,473,860,436	2,932,950,836	17,574,440.41		
Totals	....	....	$1,865,350	$217,471,739	$23,111,073,917	$38,569,975,728	$231,113,911.50		

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1990 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B			Section C Local Taxes to Be Raised for		
	II Adjustments Resulting From (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	(c) County Open Space Preservation Trust Fund Tax (C.30, L.1989)	I District School Purposes		
	Deduct Overpayment	Add Underpayment					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget
1. Belleville, Twp. of	$ 97,628.16	....	$ 9,549,148.81	N	N	N	$ 18,911,532.00	....	....
2. Bloomfield, Twp. of	87,697.60	....	14,657,763.44				25,855,007.00	....	....
3. Caldwell, Twp. of	788.17	....	2,946,464 85				C	$ 4,618,288.88	....
4. Cedar Grove, Twp. of	14,742.99	....	6,262,291.92				8,461,865.86	....	....
5. East Orange, City of	150,936.16	....	7,382,152.38				15,323,237.00	....	$ 745,179.74
6. Essex Fells, Twp. of	....	....	2,264,164.70	O	O	O	R 962,586.00	1,034,031.16	....
7. Fairfield, Twp. of	142,059.74	....	9,226,339.92				R 4,582,698.00	6,034,555.01	....
8. Glen Ridge, Twp. of	8,086.94	....	3,541,796.00				8,228,137.25	....	....
9. Irvington, Twp. of	83,824.57	....	7,810,933.26				11,049,060.00	....	....
10. Livingston, Twp. of	120,008.40	....	19,469,229.94				34,571,829.00	....	....
11. Maplewood, Twp. of	262.44	....	8,958,379.79	N	N	N	J	17,244,619.12	....
12. Millburn, Twp. of	8,759.21	....	20,036,742.24				16,734,584.30	....	....
13. Montclair, Twp. of	443,782.54	....	17,060,152.56				32,111,783.00	....	1,257,083.98
14. Newark, City of	2,413,373.27	....	34,931,170.03				79,520,610.00	....	....
15. North Caldwell, Twp. of	15,653.28	....	4,346,738.74				R 3,387,707.00	2,619,880.58	....
16. Nutley, Twp. of	1,427.20	....	11,371,498.24	E	E	E	18,353,284.00	....	....
17. Orange, Twp. of	27,497.10	....	3,561,147.90				7,753,081.50	....	57,045.00
18. Roseland, Borough of	46,815.13	....	6,191,939.60				R 1,976,361.00	3,873,123.43	....
19. South Orange Village, Twp. of	18,842.34	....	6,811,811.25				J	13,115,789.38	....
20. Verona, Twp. of	101.08	....	6,773,096.14				10,982,619.00	....	....
21. West Caldwell, Twp. of	39,137.16	....	6,665,085.90				C	10,341,791.12	....
22. West Orange, Twp. of	135,957.11	....	17,438,483.30				29,757,340.50	....	....
Totals	$3,857,380.59	....	$227,256,530.91				$328,523,322.41	$58,882,078.68	$2,059,308.72

R—REGIONAL: FAIRFIELD, ESSEX FELLS, NORTH CALDWELL, ROSELAND
J—JOINT: MAPLEWOOD, SOUTH ORANGE
C—CONSOLIDATED: CALDWELL, WEST CALDWELL

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1990 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Belleville, Twp. of	$ 15,677,173.76	$ 44,137,854.57	$ 67,435,200	$ 2,175,000	$ 6,317,339.54	$ 1,141,000.00	$ 9,633,339.54	$ 306,250	$ 83,550
2. Bloomfield, Twp. of	19,456,963.09	59,969,733.53	73,523,900	1,664,000	7,289,036.91	550,000.00	9,503,036.91	308,250	117,250
3. Caldwell, Twp. of	2,675,132.03	10,239,885.76	52,265,200	13,391	1,984,365.00	250,000.00	2,247,756.00	25,500	15,650
4. Cedar Grove, Twp. of	2,677,914.08	17,402,071.86	79,099,100	967,267	1,988,810.64	250,000.00	3,206,077.64	49,000	43,750
5. East Orange, City of	34,303,877.91	57,754,447.03	202,610,300	....	41,817,105.16	5,452,634.36	47,269,739.52	202,500	47,150
6. Essex Fells, Twp. of	908,081.00	5,168,862.86	10,761,800	400,000	800,160.36	55,451.18	1,255,611.54	1,500	5,450
7. Fairfield, Twp. of	4,386,529.25	24,230,122.18	91,997,400	202,000	3,217,644.34	700,000.00	4,119,644.34	36,250	26,700
8. Glen Ridge, Twp. of	4,323,584.78	16,093,518.03	62,646,600	350,000	1,112,626.46	188,910.80	1,651,537.26	13,750	20,550
9. Irvington, Twp. of	22,808,039.36	41,668,032.62	83,147,300	800,000	18,017,507.04	2,000,000.00	20,817,507.04	155,500	36,600
10. Livingston, Twp. of	7,685,798.97	61,726,857.91	124,761,100	2,000,000	7,231,544.80	1,200,000.00	10,431,544.80	76,500	96,450
11. Maplewood, Twp. of	10,073,877.50	36,276,876.41	96,481,900	500,000	4,324,125.85	600,000.00	5,424,125.85	109,000	62,400
12. Millburn, Twp. of	13,155,487.00	49,926,813.54	152,732,100	1,260,000	5,389,333.00	450,000.00	7,099,333.00	23,500	51,600
13. Montclair, Twp. of	21,277,860.44	71,706,879.98	441,880,200	1,390,000	7,859,022.53	2,072,094.69	11,321,117.22	104,000	66,350
14. Newark, City of	57,941,842.41	172,393,622.44	2,194,910,440	28,000,000	269,308,391.60	16,262,000.00	313,570,391.60	655,250	114,700
15. North Caldwell, Twp. of	2,400,767.53	12,755,093.85	57,888,400	400,000	1,065,162.16	170,000.00	1,635,162.16	5,750	18,150
16. Nutley, Twp. of	13,123,300.43	42,848,082.67	41,546,100	1,860,000	4,181,610.67	425,000.00	6,466,610.67	209,750	93,150
17. Orange, Twp. of	10,521,355.09	21,892,629.49	83,204,800	....	15,244,612.20	1,908,951.96	17,153,564.16	75,250	19,200
18. Roseland, Borough of	3,435,250.00	15,476,683.03	17,888,200	225,000	1,559,965.00	70,176.00	1,855,141.00	13,000	17,200
19. South Orange Village, Twp. of	9,667,929.00	29,595,529.63	73,616,300	1,695,000	3,272,086.00	450,000.00	5,417,086.00	26,250	31,050
20. Verona, Twp. of	5,223,324.52	22,979,039.66	61,378,400	1,277,300	1,564,793.05	295,000.00	3,137,093.05	57,250	47,250
21. West Caldwell, Twp. of	5,822,251.58	22,829,128.60	81,259,900	1,105,000	2,408,843.28	300,000.00	3,813,843.28	31,750	36,250
22. West Orange, Twp. of	20,259,992.00	67,455,815.80	172,443,800	3,150,000	8,022,862.00	600,000.00	11,772,862.00	132,000	105,700
Totals	$287,806,340.73	$904,527,581.45	$4,323,478,440	$49,433,958	$413,976,947.59	$35,391,218.99	$498,802,124.58	$2,617,750	$1,156,100

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $198,395,891.05
Rate per $100 to be applied to Col. 11 for apportionment of County Taxes .... .5992067851
Net County Taxes Apportioned (12A III) $227,256,530.91

‡Adjustments (Net Total 12A IIb)± .... $ 3,857,380.59
Total County Taxes Apportioned (including Adjustments—Total 12A I) $231,113,911.50
‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1990

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Clayton Borough	$ 27,064,100	$ 80,585,525	$ 107,649,625	$ 266,125	$ 107,383,500	$ 1,350,504	$ 108,734,004
2. Deptford Township	161,217,100	355,719,400	516,936,500	....	516,936,500	3,001,950	519,938,450
3. East Greenwich Township	29,659,300	105,860,800	135,520,100	....	135,520,100	694,324	136,214,424
4. Elk Township	16,753,900	56,525,800	73,279,700	....	73,279,700	721,655	75,001,355
5. Franklin Township	93,597,700	241,140,300	334,738,000	46,800	334,691,200	3,938,950	338,630,150
6. Glassboro Borough R	180,731,500	326,999,400	507,730,900	2,097,100	505,633,800	13,998,859	519,632,659
7. Greenwich Township	53,985,800	269,509,550	323,495,350	12,700	323,482,650	429,515	323,912,165
8. Harrison Township	33,480,400	91,856,900	125,337,300	....	125,337,300	2,362,941	127,700,241
9. Logan Township	81,468,700	234,682,200	316,150,900	....	316,150,900	1,742,402	317,893,302
10. Mantua Township	74,730,000	184,038,100	258,768,100	43,800	258,724,300	3,887,596	262,611,896
11. Monroe Township	126,260,010	374,433,000	500,693,010	....	500,693,010	8,539,660	509,232,670
12. National Park Borough	9,459,800	40,528,300	49,988,100	....	49,988,100	145,131	50,133,231
13. Newfield Borough R	12,410,100	43,851,400	56,261,500	....	56,261,500	346,562	56,608,062
14. Paulsboro Borough	39,198,100	146,695,400	185,893,500	....	185,893,500	3,827,235	189,720,735
15. Pitman Borough	30,128,200	139,058,800	169,187,000	250,900	168,936,100	555,882	169,491,982
16. South Harrison Township	13,481,400	38,747,200	52,228,600	....	52,228,600	489,611	52,718,211
17. Swedesboro Borough	3,773,100	22,197,500	25,970,600	....	25,970,600	1,774,169	27,744,769
18. Washington Township R	627,437,500	1,180,491,100	1,807,928,600	....	1,807,928,600	9,663,082	1,817,591,682
19. Wenonah Borough	15,504,800	42,769,400	58,274,200	....	58,274,200	273,671	58,547,871
20. West Deptford Township	142,798,800	478,735,000	621,533,800	14,877,800	606,656,000	2,269,252	608,925,252
21. Westville Borough	24,195,300	79,735,600	103,930,900	....	103,930,900	661,200	104,592,100
22. Woodbury City	60,123,300	154,170,600	214,293,900	553,800	213,740,100	6,810,497	220,550,597
23. Woodbury Heights Borough	29,827,700	95,636,400	125,464,100	....	125,464,100	1,062,529	126,526,629
24. Woolwich Township R	39,161,700	60,370,000	99,531,700	....	99,531,700	1,543,979	101,075,679
Totals	$1,926,448,310	$4,844,337,675	$6,770,785,985	$18,149,025	$6,752,636,960	$70,091,156	$6,822,728,116

R—Revalued Districts

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1990 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Clayton Borough	$ 4.19	75.42	....	....	$ 36,376,398	$ 145,110,402	$ 1,026,681.46	....	....
2. Deptford Township	4.03	65.71	....	....	276,165,838	796,104,288	5,632,577.00	....	....
3. East Greenwich Township	3.20	64.78	....	....	75,266,062	211,480,486	1,496,261.41	....	....
4. Elk Township	4.27	69.99	....	....	32,091,148	106,092,503	750,623.00	....	....
5. Franklin Township	3.38	81.52	....	....	77,806,035	416,436,185	2,946,358.80	....	....
6. Glassboro Borough	2.20	135.52	....	$ 124,123,581	....	395,509,078	2,798,295.86	....	....
7. Greenwich Township	3.24	62.92	....	....	209,246,614	533,158,779	3,772,191.56	....	....
8. Harrison Township	3.54	71.93	....	....	50,325,475	178,025,716	1,259,563.06	....	....
9. Logan Township	1.99	109.55	....	24,724,953	....	293,168,349	2,074,217.32	....	....
10. Mantua Township	3.68	76.50	....	....	81,617,391	344,229,287	2,435,482.38	....	....
11. Monroe Township	3.42	69.96	....	....	220,008,510	729,241,180	5,159,508.83	....	....
12. National Park Borough	3.98	74.56	....	....	17,282,253	67,415,484	476,976.33	....	....
13. Newfield Borough	2.61	115.93	....	7,001,416	....	49,606,646	350,975.69	....	....
14. Paulsboro Borough	3.03	101.10	....	....	2,210,089	191,930,824	1,357,944.13	....	....
15. Pitman Borough	4.18	58.13	....	....	126,620,495	296,112,477	2,095,047.54	....	....
16. South Harrison Township	2.99	77.13	....	....	16,325,981	69,044,192	488,499.73	....	....
17. Swedesboro Borough	5.10	54.16	....	....	25,062,833	52,807,602	373,623.01	....	....
18. Washington Township	2.01	112.48	....	196,270,835	....	1,621,320,847	11,471,128.41	....	....
19. Wenonah Borough	4.13	58.46	....	....	41,571,532	100,119,403	708,362.28	....	....
20. West Deptford Township	3.37	66.19	....	....	327,480,380	936,405,632	6,625,233.54	....	....
21. Westville Borough	3.43	82.65	....	....	23,380,982	127,973,082	905,431.93	....	....
22. Woodbury City	4.14	64.90	....	....	121,332,591	341,883,188	2,418,883.32	....	....
23. Woodbury Heights Borough	2.65	102.69	....	1,844,651	....	124,681,978	882,146.79	....	....
24. Woolwich Township	2.22	128.83	....	20,128,282	....	80,947,397	572,716.98	....	....
Totals	....	....	....	$374,093,718	$1,760,170,607	$8,208,805,005	$58,076,730.36	....	....

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1990 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B			Section C Local Taxes to Be Raised for		
	II Adjustments Resulting From		III	(a)	(b)	(c) County Open Space Preservation Trust Fund Tax (C.30, L.1989)	I District School Purposes		
	(b) Appeals and Corrected Errors (R.S. 54:4-49, R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)		(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget
	Deduct Overpayment	Add Underpayment							
1. Clayton Borough	$ 725.85	....	$ 1,025,955.61	$ 39,492.51	....	....	$ 2,089,471.90	....	....
2. Deptford Township	17,657.59	....	5,614,919.41	....	....	....	10,798,596.63	....	....
3. East Greenwich Township	871.56	....	1,495,389.85	57,566.51	....	....	1,331,054.02	K $ 1,180,437.24	....
4. Elk Township	570.65	....	750,052.35	28,874.34	....	....	865,664.00	S 767,815.92	....
5. Franklin Township	4,285.13	....	2,942,073.67	....	....	....	2,474,737.50	S 3,101,805.57	....
6. Glassboro Borough	108,209.27	....	2,690,086.59	104,640.25	....	....	4,364,695.50	....	....
7. Greenwich Township	218,140.92	....	3,554,050.64	138,838.79	....	....	3,869,279.00	....	....
8. Harrison Township	13,099.17	....	1,246,463.89	48,079.26	....	....	1,305,113.50	C 1,355,451.32	....
9. Logan Township	51,013.49	....	2,023,203.83	78,346.99	....	....	3,666.609.00	....	....
10. Mantua Township	4,769.41	....	2,430,712.97	93,597.89	....	....	2,316,980.80	C 2,568,785.90	....
11. Monroe Township	46,365.89	....	5,113,142.94	....	....	....	6,934,750.88	....	....
12. National Park Borough	38.40	....	476,937.93	18,357.50	....	....	569,148.00	G 436,056.72	....
13. Newfield Borough	213.81	....	350,761.88	13,503.57	....	....	663,392.00	....	....
14. Paulsboro Borough	4,166.49	....	1,353,777.64	....	....	....	2,372,121.48	....	....
15. Pitman Borough	2,955.27	....	2,092,092.27	80,546.21	....	....	2,981,463.62	....	....
16. South Harrison Township	1,318.38	....	487,181.35	18,771.57	....	....	611,698.50	K 401,767.41	....
17. Swedesboro Borough	165.10	....	373,457.91	14,375.57	....	....	*407,558.44	K 316,920.55	....
18. Washington Township	10,936.43	....	11,460,191.98	441,230.51	....	....	20,338,536.11	....	....
19. Wenonah Borough	129.77	....	708,232.51	....	....	....	522,940.00	G 671,575.30	....
20. West Deptford Township	44,537.17	....	6,580,696.37	....	....	....	10,215,918.10	....	....
21. Westville Borough	139.32	....	905,292.61	....	....	....	698,503.08	G 763,267.52	....
22. Woodbury City	14,853.24	....	2,404,030.08	....	....	....	3,619,549.47	....	....
23. Woodbury Heights Borough	14,396.00	....	867,750.79	33,542,60	....	....	705,795.50	G 955,704.83	....
24. Woolwich Township	62.55	....	572,654.43	22,041.93	....	....	*664,618.75	K 418,448.28	....
Totals	$559,620.86	....	$57,519,109.50	$1,231,806.00	....	....	$84,388,195.78	$12,938,036.60	....

*Consolidated Schools

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1990 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Clayton Borough	$ 1,391,559.98	$ 4,546,480.00	$ 16,836,300	$ 423,460.64	$ 738,111.60	$ 360,000.00	$ 1,521,572.24	$ 54,250	$ 16,300
2. Deptford Township	4,516,450.35	20,929,966.39	63,133,800	1,438,466.00	3,676,408.17	1,000,000.00	6,114,874.17	201,500	89,150
3. East Greenwich Township	283,326.00	4,347,773.62	9,641,300	532,606.38	1,394,344.23	123,000.00	2,049,950.61	18,500	15,900
4. Elk Township	740,994.82	3,153,401.43	3,836,900	264,000.00	439,561.95	240,000.00	943,561.95	28,500	10,200
5. Franklin Township	2,910,777.11	11,429,393.85	40,612,700	439,000.00	2,023,011.58	1,270,000.00	3,732,011.58	116,000	37,200
6. Glassboro Borough	4,260,008.08	11,419,430.42	187,058,100	488,369.38	3,456,697.63	790,000.00	4,735,067.01	72,750	35,550
7. Greenwich Township	2,904,000.00	10,466,168.43	14,967,800	300,000.00	1,541,310.00	78,000.00	1,919,310.00	65,500	26,300
8. Harrison Township	561,693.34	4,516,801.31	11,658,000	503,200.00	657,652.09	225,000.00	1,385,852.09	18,750	11,550
9. Logan Township	555,000.00	6,323,159.82	8,046,700	895,000.00	1,961,642.04	360,000.00	3,216,642.04	18,250	10,600
10. Mantua Township	2,229,698.27	9,639,775.83	16,224,700	800,000.00	1,364,150.00	360,000.00	2,524,150.00	59,250	38,050
11. Monroe Township	5,328,472.34	17,376,366.16	31,365,400	1,350,000.00	5,379,652.24	1,000,000.00	7,729,652.24	183,750	66,400
12. National Park Borough	493,000.00	1,993,500.19	11,748,600	201,512.54	471,916.84	140,000.00	813,429.38	36,750	13,900
13. Newfield Borough	447,203.69	1,474,861.14	4,295,200	200,000.00	128,436.77	30,000.00	358,436.77	17,750	3,550
14. Paulsboro Borough	2,008,870.70	5,734,769.82	20,586,900	300,000.00	933,610.55	330,000.00	1,563,610.55	65,500	21,600
15. Pitman Borough	1,913,982.44	7,068,084.54	28,478,100	200,000.00	1,231,935.09	239,003.00	1,670,938.09	58,500	31,700
16. South Harrison Township	52,640.69	1,572,059.52	2,221,500	226,900.00	359,250.72	125,000.00	711,150.72	9,000	3,950
17. Swedesboro Borough	300,894.49	1,413,206.96	2,908,700	13,904.55	665,810.88	190,000.00	869,715.43	16,000	4,400
18. Washington Township	4,161,042.91	36,401,001.51	107,808,500	2,797,900.00	3,557,588.69	1,231,482.84	7,586,971.53	110,250	99,200
19. Wenonah Borough	510,800.00	2,413,547.81	4,453,000	136,228.31	262,590.44	26,600.00	425,418.75	5,750	8,600
20. West Deptford Township	3,703,478.61	20,500,093.08	45,988,900	1,107,000.00	2,887,340.08	288,942.00	4,283,282.08	108,750	62,800
21. Westville Borough	1,219,941.80	3,587,005.01	8,296,900	150,000.00	1,054,709.03	125,000.00	1,329,709.03	56,500	15,850
22. Woodbury City	3,086,850.74	9,110,430.29	78,706,600	595,105.24	1,679,865.67	425,000.00	2,699,970.91	70,000	30,650
23. Woodbury Heights Borough	784,500.00	3,347,293.72	23,976,500	185,000.00	476,900.00	95,000.00	756,900.00	19,250	12,450
24. Woolwich Township	556,308.96	2,234,072.35	9,930,000	112,430.21	385,049.29	138,000.00	635,479.50	7,000	2,550
Totals	$44,921,495.32	$200,998,643.20	$752,781,100	$13,660.083.25	$36,727,545.58	$9,190,027.84	$59,577,656.67	$1,418,000	$668,400

County Percentage Level of Taxable Value of Real Property—100%
Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget $21,504,370.50
Rate per $100 to be applied to Column 11 for apportionment of County Taxes .... .707517481
Rate per $100 to be applied to Column 11 for apportionment of County Library Taxes .... .027232168

Net County Taxes Apportioned (12A III) $57,519,109.50
Adjustments (Net Total 12A IIb) .... +559,620.86
Total County Taxes Apportioned (Including Adjustments—Total 12A I) $58,078,730.36

Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1990

	1		2	3	4	5	6
	Taxable Value						
TAXING DISTRICT	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2-3)	Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Bayonne City	$ 131,071,540	$ 296,883,160	$ 427,954,700	....	$ 427,954,700	$ 2,117,249	$ 430,071,949
2. East Newark Borough	9,983,300	29,419,400	39,402,700	....	39,402,700	833,631	40,236,331
3. Guttenberg Town	40,192,900	234,865,200	275,058,100	$ 82,100	274,976,000	353,485	275,329,485
4. Harrison Town	176,610,150	376,664,390	553,274,540	....	553,274,540	1,765,582	555,040,122
5. Hoboken City	752,671,000	1,005,544,600	1,758,215,600	1,850,000	1,756,365,600	2,635,285	1,759,000,885
6. Jersey City City	1,808,839,944	4,384,339,137	6,193,179,081	40,062,300	6,153,116,781	57,163,570	6,210,280,351
7. Kearny Town	367,117,680	746,633,520	1,113,751,200	....	1,113,751,200	6,561,062	1,120,312,262
8. North Bergen Township	222,355,602	518,753,006	741,108,608	....	741,108,608	4,815,469	745,924,097
9. Secaucus Town	974,785,100	2,072,016,500	3,046,801,600	2,040,000	3,044,761,600	8,423,824	3,053,185,424
10. Union City City	78,906,755	207,484,903	286,391,658	300,000	286,091,658	4,645,174	290,736,832
11. Weehawken Township	57,691,949	103,034,667	160,726,616	....	160,726,616	313,869	161,040,485
12. West New York Town	49,139,700	136,914,215	186,053,915	216,900	185,837,015	221,529	186,058,544
Totals	$4,669,365,620	$10,112,552,698	$14,781,918,318	$44,551,300	$14,737,367,018	$89,849,749	$14,827,216,767

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1990 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Bayonne City	$ 15.685	16.760	....	....	$ 2,231,097,518	$ 2,661,169,467	$ 16,512,119.14	....	....
2. East Newark Borough	5.807	46.220	....	....	53,960,754	94,197,085	584,477.43	....	....
3. Guttenberg Town	3.460	59.410	....	....	192,897,132	468,226,617	2,905,269.20	....	....
4. Harrison Town	2.551	87.760	....	....	128,045,178	683,085,300	4,238,432.01	....	....
5. Hoboken City	2.173	111.670	$ 6,701,903	86,654,752	....	1,679,048,036	10,418,217.09	....	....
6. Jersey City City	3.595	84.470	3,154,454	....	1,356,769,176	7,570,203,981	46,971,871.43	....	....
7. Kearny Town	3.930	50.020	909,060	....	1,223,568,821	2,344,790,143	14,549,037.44	....	....
8. North Bergen Township	8.552	30.680	....	....	1,695,664,678	2,441,588,775	15,149,657.04	....	....
9. Secaucus Town	1.331	139.670	377,465	831,879,310	....	2,221,683,579	13,785,181.44	....	....
10. Union City City	16.007	20.000	....	....	1,182,769,009	1,473,505,841	9,142,864.90	....	....
11. Weehawken Township	10.827	19.020	....	....	707,979,151	869,019,636	5,392,124.01	....	....
12. West New York Town	18.642	15.530	....	....	1,039,368,423	1,225,426,967	7,603,572.91	....	....
Totals	....	....	$11,142,882	....	$8,893,585,778	$23,731,945,427	$147,252,824.04	....	....

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1990 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B			Section C Local Taxes to Be Raised for		
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	(c) County Open Space Preservation Trust Fund Tax (C.30, L.1989)	I District School Purposes		
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)						(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget
	Deduct Overpayment	Add Underpayment							
1. Bayonne City	$ 351,931.01	....	$ 16,160,188.13	....	....	....	$ 25,318,612.00	....	$ 1,566,873.00
2. East Newark Borough	13,165.14	....	571,312.29	....	....	....	807,018.00	....	....
3. Guttenburg Town	74,905.11	....	2,830,364.09	....	....	....	3,417,920.64	....	....
4. Harrison Town	113,602.97	....	4,124,829.04	....	....	....	5,216,970.50	....	517,281.00
5. Hoboken City	362,389.11	....	10,055,827.98	....	....	....	20,410,534.50	....	452,385.00
6. Jersey City City	4,234,425.70	$ 2,185,978.29	44,923,424.02	....	....	....	72,590,863.00	....	3,094,113.00
7. Kearny Town	338,405.00	....	14,210,632.44	....	....	....	22,349,363.88	....	346,981.00
8. North Bergen Township	531,098.32	....	14,618,558.72	....	....	....	26,630,280.00	....	422,920.00
9. Secaucus Town	522,523.73	....	13,262,657.71	....	....	....	11,098,527.50	....	74,140.00
10. Union City City	230,650.19	....	8,912,214.71	....	....	....	16,545,489.50	....	....
11. Weehawken Township	120,479.96	....	5,271,644.05	....	....	....	6,445,544.50	....	....
12. West New York Town	381,967.18	....	7,221,605.73	....	....	....	12,085,013.00	....	154,776.88
Totals	$7,275,543.42	$2,185,978.29	$142,163,258.91	....	....	....	$222,916,137.02	....	$6,629,469.88

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1990 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Bayonne City	$ 24,408,507.99	$ 67,454,181.12	$ 402,490,000	$ 4,100,000	$ 14,888,533.09	$ 900,000	$ 19,888,533.09	$ 324,500	$ 139,550
2. East Newark Borough	957,802.53	2,336,132.82	2,520,000	....	717,388.79	48,000	765,388.79	11,750	2,450
3. Guttenberg Town	3,275,538.49	9,523,823.22	10,766,900	325,000	764,991.08	625,000	1,714,991.08	21,250	4,700
4. Harrison Town	4,295,348.00	14,154,428.54	54,826,100	700,000	10,347,509.32	200,000	11,247,509.32	52,250	18,200
5. Hoboken City	7,295,057.33	38,213,804.81	854,912,300	320,000	27,365,529.00	3,450,000	31,135,529.00	69,250	15,700
6. Jersey City City	102,642,489.00	223,250,889.02	2,533,836,931	3,100,000	128,728,172.00	17,000,000	148,828,172.00	840,750	196,800
7. Kearny Town	7,114,809.00	44,021,786.32	388,087,410	300,000	28,689,738.00	1,000,000	29,989,738.00	201,000	70,150
8. North Bergen Township	22,114,818.00	63,786,576.72	167,988,600	2,005,473	13,880,649.00	2,875,000	18,761,122.00	257,500	55,550
9. Secaucus Town	16,184,204.85	40,619,530.06	319,053,300	3,300,000	3,246,610.40	600,000	7,146,610.40	93,750	41,550
10. Union City City	21,080,466.56	46,538,170.77	50,169,950	1,196,000	20,177,584.99	3,214,996	24,588,580.99	99,000	21,100
11. Weehawken Township	5,717,917.66	17,435,106.21	16,699,580	237,000	5,260,703.16	240,000	5,737,703.16	26,750	12,150
12. West New York Town	15,222,765.86	34,684,161.47	76,868,606	2,800,000	10,683,136.00	1,720,000	15,203,136.00	83,000	17,300
Totals	$230,309,725.27	$602,018,591.08	$4,878,219,677	$18,383,473	$264,750,544.83	$31,872,996	$315,007,013.83	$2,080,750	$595,200

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$ 75,249,963.52
Rate per $100 to be applied to Col. 11 for apportionment of County Taxes	0.620483577507
Net County Taxes Apportioned (12A III)	$142,163,258.91
†Adjustments (Net Total 12A IIb)	$ 5,089,555.13
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$147,252,824.04

†Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1990

	1 Taxable Value		2	3	4	5	6
TAXING DISTRICT	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2-3)	Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Alexandria Township	$ 48,004,032	$ 100,611,508	$ 148,615,540	....	$ 148,615,540	$ 507,273	$ 149,122,813
2. Bethlehem Township	36,634,878	88,947,170	125,582,048	....	125,582,048	306,117	125,888,165
3. Bloomsbury Borough	24,099,450	35,536,700	59,636,150	....	59,636,150	378,845	60,014,995
4. Califon Borough	10,092,325	24,523,300	34,615,625	....	34,615,625	325,525	34,941,150
5. Clinton Town	47,705,100	79,145,600	126,850,700	....	126,850,700	472,153	127,322,853
6. Clinton Township	515,507,250	654,324,014	1,169,831,264	....	1,169,831,264	7,487,867	1,177,319,131
7. Delaware Township	151,953,600	193,633,300	345,586,900	....	345,586,900	1,460,039	347,046,939
8. East Amwell Township	179,581,147	207,063,417	386,644,564	....	386,644,564	1,158,533	387,803,097
9. Flemington Borough	65,137,050	149,579,950	214,717,000	....	214,717,000	2,205,400	216,922,400
10. Franklin Township	154,200,749	156,915,600	311,116,349	....	311,116,349	1,009,982	312,126,331
11. Frenchtown Borough	8,334,615	32,140,975	40,475,590	....	40,475,590	360,252	40,835,842
12. Glen Gardner Borough	33,211,830	62,728,265	95,940,095	....	95,940,095	270,707	96,210,802
13. Hampton Borough	18,665,666	39,669,500	58,335,166	....	58,335,166	233,766	58,568,932
14. High Bridge Borough	109,052,172	117,708,600	226,760,772	....	226,760,772	770,520	227,531,292
15. Holland Township	157,193,477	195,981,050	353,174,527	....	353,174,527	2,642,286	355,816,813
16. Kingwood Township	134,084,150	138,679,275	272,763,425	....	272,763,425	824,363	273,587,788
17. Lambertville City	152,640,700	148,814,200	301,454,900	....	301,454,900	688,220	302,143,120
18. Lebanon Borough	20,357,107	31,900,900	52,258,007	....	52,258,007	387,513	52,645,520
19. Lebanon Township	290,708,309	226,962,500	517,670,809	....	517,670,809	1,186,447	518,857,256
20. Milford Borough	34,981,850	54,641,600	89,623,450	....	89,623,450	241,856	89,865,306
21. Raritan Township	546,148,800	778,695,300	1,324,844,100	....	1,324,844,100	3,445,600	1,328,289,700
22. Readington Township	697,185,168	705,898,633	1,403,083,801	....	1,403,083,801	3,787,179	1,406,870,980
23. Stockton Borough	16,881,500	24,638,700	41,520,200	....	41,520,200	188,307	41,708,507
24. Tewksbury Township	150,180,845	270,854,255	421,035,100	....	421,035,100	917,393	421,952,493
25. Union Township	154,899,815	242,158,400	397,058,215	....	397,058,215	1,276,565	398,334,780
26. West Amwell Township	103,390,494	109,868,200	213,258,694	....	213,258,694	569,151	213,827,855
Totals	$3,860,832,079	$4,871,620,912	$8,732,452,991	....	$8,732,452,991	$33,101,869	$8,765,554,860

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1990 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Alexandria Township	$ 3.210	51.03	....	....	$ 145,320,190	$ 294,443,003	$ 929,476.74	....	....
2. Bethlehem Township	3.690	49.15	....	....	131,648,345	257,536,510	812,972.94	....	....
3. Bloomsbury Borough	1.790	103.29	....	$ 1,212,343	....	58,802,652	185,624.03	....	....
4. Califon Borough	4.630	44.34	....	....	44,118,586	79,059,736	249,570.15	....	....
5. Clinton Town	2.720	76.62	....	....	40,861,837	168,184,690	530,913.47	....	....
6. Clinton Township	1.670	96.60	....	....	47,224,566	1,224,543,697	3,865,552.48	....	....
7. Delaware Township	1.590	99.97	....	....	4,466,753	351,513,692	1,109,633.43	....	....
8. East Amwell Township	1.450	119.79	....	60,424,055	....	327,379,042	1,033,446.88	....	....
9. Flemington Borough	2.640	66.51	....	....	113,990,892	330,913,292	1,044,603.55	....	....
10. Franklin Township	1.600	109.43	....	23,686,883	....	288,439,448	910,525.14	....	....
11. Frenchtown Borough	4.120	47.42	....	....	47,148,083	87,983,925	277,741.40	....	....
12. Glen Gardner Borough	2.010	104.30	....	3,685,036	....	92,525,766	292,078.76	....	....
13. Hampton Borough	2.730	86.81	....	....	9,158,713	67,727,645	213,797.81	....	....
14. High Bridge Borough	1 940	108.13	....	13,000,374	....	214,530,918	677,215.95	....	....
15. Holland Township	1.050	98.90	....	....	9,826,079	365,642,892	1,154,235.48	....	....
16. Kingwood Township	1.430	117.00	....	36,430,414	....	237,157,374	748,641.54	....	....
17. Lambertville City	1.520	112.34	....	28,838,186	....	273,304,934	862,749.58	....	....
18. Lebanon Borough	3.700	51.30	....	....	50,171,079	102,816,599	324,564.13	....	....
19. Lebanon Township	1.210	115.67	....	66,843,249	....	452,014,007	1,426,885.68	....	....
20. Milford Borough	1.910	99.52	....	....	9,867,196	99,732,502	314,828.47	....	....
21. Raritan Township	1.810	100.42	....	....	12,138,554	1,340,428,254	4,231,368.61	....	....
22. Readington Township	1.440	115.49	....	181,545,247	....	1,225,325,733	3,868,021.15	....	....
23. Stockton Borough	1.580	124.81	....	7,947,360	....	33,761,147	106,574.79	....	....
24. Tewksbury Township	2.490	57.16	....	....	321,353,531	743,306,024	2,346,415.61	....	....
25. Union Township	1.480	120.09	....	63,087,377	....	335,247,403	1,058,285.17	....	....
26. West Amwell Township	1.400	112.77	....	22,202,659	....	191,625,196	604,908.78	....	....
Totals	....	....	....	$508,903,183	$987,294,404	$9,243,946,081	$29,180,631.72	....	....

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1990 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B			Section C Local Taxes to Be Raised for		
	II Adjustments Resulting From		III	(a)	(b)	(c)	I District School Purposes		
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	County Open Space Preservation Trust Fund Tax (C.30, L.1989)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget
	Deduct Overpayment	Add Underpayment							
1. Alexandria Township	$ 2,953.09	....	$ 926,523.65	$ 59,963.84	....	....	$ 2,225,478.00	$ 1,426,955.35	....
2. Bethlehem Township	4,826.97	....	808,145.97	52,312.93	....	....	2,368,008.00	1,243,806.55	....
3. Bloomsbury Borough	....	....	185,624.03	12,014.09	....	....	651,185.00	....	....
4. Califon Borough	132.61	....	249,437.54	16,143.85	....	....	720,144.24	374,840.85	....
5. Clinton Town	200.66	....	530,712.81	34,348.48	....	....	988,763.86	875,710.05	....
6. Clinton Township	8,555.87	....	3,856,996.61	249,670.34	....	....	7,626,251.00	5,486,414.93	....
7. Delaware Township	2,799.94	....	1,106,833.49	71,628.89	....	....	2,381,630.00	1,320,405.59	....
8. East Amwell Township	7,798.01	....	1,025,648.87	66,371.43	....	....	2,772,575.00	1,224,228.38	....
9. Flemington Borough	1,990.92	....	1,042,612.63	....	....	....	2,354,583.21	1,182,775.12	....
10. Franklin Township	14,435.86	....	896,089.28	57,894.07	....	....	1,819,518.50	1,527,740.65	....
11. Frenchtown Borough	149.85	....	277,591.55	17,966.04	....	....	721,000.00	332,407.15	....
12. Glen Gardner Borough	777.13	....	291,301.63	18,850.11	....	....	850,589.00	360,008.83	....
13. Hampton Borough	1,083.66	....	212,714.15	13,765.77	....	....	623,038.00	293,888.56	....
14. High Bridge Borough	2,125.99	....	675,089.96	43,694.02	....	....	1,989,127.00	842,508.80	....
15. Holland Township	19,615.53	....	1,134,619.95	73,434.74	....	....	596,832.66	1,928,895.34	....
16. Kingwood Township	2,546.32	....	746,095.22	48,281.47	....	....	1,823,275.50	1,029,641.57	....
17. Lambertville City	17,019.09	....	845,730.49	....	....	....	1,304,170.50	1,468,832.13	....
18. Lebanon Borough	181.20	....	324,382.93	20,994.52	....	....	1,044,514.00	397,326.62	....
19. Lebanon Township	5,533.19	....	1,421,352.49	91,994.79	....	....	1,992,699.84	2,172,559.04	....
20. Milford Borough	3,825.93	....	311,002.54	....	....	....	767,478.00	558,641.59	....
21. Raritan Township	11,601.65	....	4,219,766.96	273,157.59	....	....	9,288,099.73	4,881,859.34	....
22. Readington Township	3,654.77	....	3,864,366.38	250,106.79	....	....	7,542,220.50	5,305,742.34	....
23. Stockton Borough	1,729.22	....	104,845.57	6,775.17	....	....	230,854.00	188,315.38	....
24. Tewksbury Township	21,998.78	....	2,324,416.83	150,510.73	....	....	3,549,749.00	3,267,842.65	....
25. Union Township	33,065.05	....	1,025,220.12	60,202.24	....	....	2,513,371.00	1,595,251.25	....
26. West Amwell Township	12,030.43	....	592,878.35	38,292.10	....	....	1,125,908.00	1,176,913.51	....
Totals	$180,631.72	....	$29,000,000.00	$1,734,374.00	....	....	$59,871,063.54	$40,463,511.57	....

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1990 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C 73, L 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C 129, L 1976)	(b) Veterans Deductions
1. Alexandria Township	$ 136,000.00	$ 4,774,920.84	$ 9,643,000	$ 920,000.00	$ 363,743.00	$ 295,557.96	$ 1,579,300.96	$ 11,750	$ 8,950
2. Bethlehem Township	165,555.25	4,637,828.70	4,997,643	567,109.15	440,090.85	300,000.00	1,307,200.00	8,500	9,000
3. Bloomsbury Borough	222,289.00	1,071,112.12	8,937,100	110,000.00	85,994.00	25,000.00	220,994.00	5,500	2,500
4. Califon Borough	255,993.00	1,616,559.48	2,355,000	60,000.00	110,685.36	35,000.00	205,685.36	7,250	3,050
5. Clinton Town	1,029,862.88	3,459,398.08	13,522,100	220,000.00	375,965.01	210,000.00	805,965.01	3,250	4,600
6. Clinton Township	2,355,751.00	19,575,083.88	240,767,520	1,000,000.00	1,578,037.14	297,745.47	2,875,782.61	19,000	26,150
7. Delaware Township	631,643.00	5,512,140.97	13,181,500	564,038.71	633,382.00	280,000.00	1,477,420.71	22,250	12,250
8. East Amwell Township	519,511.54	5,608,335.22	12,338,800	200,000.00	470,993.00	202,000.00	872,993.00	17,000	12,000
9. Flemington Borough	1,140,056.10	5,720,027.06	29,125,970	520,000.00	517,274.80	186,452.44	1,223,727.24	14,750	6,450
10. Franklin Township	688,630.03	4,989,872.53	13,890,700	222,000.00	439,084.11	240,000.00	901,084.11	10,750	8,100
11. Frenchtown Borough	332,669.95	1,681,634.69	2,741,800	75,000.00	202,525.63	86,000.00	363,525.63	8,250	3,300
12. Glen Gardner Borough	409,531.82	1,930,281.39	4,532,700	116,000.00	168,439.95	100,000.00	384,439.95	5,300	1,650
13. Hampton Borough	452,822.00	1,596,228.48	8,062,100	75,000.00	249,178.22	100,000.00	424,178.22	6,750	2,850
14. High Bridge Borough	843,642.50	4,394,062.28	12,099,700	265,000.00	436,661.37	186,410.00	888,071.37	19,000	9,550
15. Holland Township	....	3,733,782.69	11,196,800	3,300,000.00	3,918,391.85	80,195.52	7,298,587.37	33,500	20,200
16. Kingwood Township	246,988.92	3,894,282.68	8,986,800	400,000.00	346,360.68	313,000.00	1,059,360.68	15,500	7,550
17. Lambertville City	949,577.41	4,568,310.53	27,785,400	375,000.00	762,032.01	300,000.00	1,437,032.01	43,000	10,500
18. Lebanon Borough	156,774.00	1,943,992.07	2,148,100	324,000.00	165,812.75	188,502.11	678,314.86	3,000	2,100
19. Lebanon Township	597,000.00	6,275,606.16	164,600,800	1,660,000.00	1,935,130.41	460,000.00	4,055,130.41	28,500	14,800
20. Milford Borough	74,130.00	1,711,252.13	11,830,200	146,000.00	534,079.00	60,000.00	740,079.00	13,000	4,500
21. Raritan Township	5,285,722.18	23,948,605.80	104,750,400	840,551.00	2,614,317.00	721,000.00	4,175,868.00	29,000	31,400
22. Readington Township	3,175,834.85	20,138,270.86	53,367,697	800,000.00	2,113,775.46	570,000.00	3,483,775.46	45,500	35,750
23. Stockton Borough	126,467.60	657,257.72	2,925,900	56,000.00	54,690.00	20,000.00	130,690.00	5,750	2,650
24. Tewksbury Township	1,206,639.51	10,499,158.72	12,827,700	350,000.00	1,144,477.04	442,000.00	1,936,477.04	7,500	12,150
25. Union Township	677,850.16	5,877,894.77	133,115,700	250,000.00	672,367.36	391,000.00	1,313,367.36	10,500	8,750
26. West Amwell Township	58,666.59	2,992,658.55	7,170,980	800,000.00	1,157,216.96	200,000.00	2,157,216.96	15,000	8,700
Totals	$21,739,609.29	$152,808,558.40	$916,902,110	$14,215,698.86	$21,490,704.96	$6,289,863.50	$41,996,267.32	$409,050	269,450

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget	$ 8,829,000.00
Rate per $100 to be applied to Column 11 for apportionment of County Taxes	0.31567289
Net County Taxes Apportioned (12A III)	$29,000,000.00
Adjustments (Net Total 12A II)	$ 180,631.72
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$29,180,631.72

Rate per $100 to be applied to Column 11 for apportionment of County Library Taxes	0.02043120
Net County Library Taxes Apportioned (12 B A)	$ 1,744,823.63
Adjustments (Net Total)	$ 10,449.63
Total County Library Taxes	$ 1,734,374.00

*Net Overpayments are added to the Net Taxes Apportioned
Net Underpayments are deducted from the Net Taxes Apportioned

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1990

TAXING DISTRICT	1 Taxable Value		2	3	4	5	6
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2-3)	Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. East Windsor Township	$ 399,099,890	$ 877,387,500	$ 1,276,487,390	....	$ 1,276,487,390	$ 4,293,519	$ 1,280,780,909
2. Ewing Township	37,244,303	193,829,065	231,073,368	$ 253,210	230,820,158	3,750,028	234,570,186
3. Hamilton Township	276,187,150	1,000,697,900	1,276,885,050	....	1,276,885,050	13,418,625	1,290,303,675
4. Hightstown Borough	12,000,200	37,895,800	49,896,000	....	49,896,000	1,574,449	51,470,449
5. Hopewell Borough	13,819,550	49,847,450	63,667,000	....	63,667,000	719,065	64,386,065
6. Hopewell Township	178,517,800	449,532,980	628,050,780	....	628,050,780	2,206,723	630,257,503
7. Lawrence Township	126,633,706	444,766,211	571,399,917	100,600	571,299,317	2,389,569	573,688,886
8. Pennington Borough	25,304,230	71,321,575	96,625,805	....	96,625,805	1,473,050	98,098,855
9. Princeton Borough	141,777,600	295,319,600	437,097,200	....	437,097,200	4,967,618	442,064,818
10. Princeton Township	240,221,100	515,307,500	755,528,600	....	755,528,600	1,629,556	757,158,156
11. Trenton City	62,815,185	252,305,860	315,121,045	17,958,190	297,162,855	6,291,704	303,454,559
12. Washington Township	27,681,301	75,423,050	103,104,351	....	103,104,351	661,917	103,766,268
13 West Windsor Township	242,116,400	568,011,300	810,127,700	62,800	810,064,900	11,967,567	822,032,467
Totals	$1,783,418,415	$4,831,645,791	$6,615,064,206	$18,374,800	$6,596,689,406	$55,343,390	$6,652,032,796

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1990 (Continued)

TAXING DISTRICT	7	8	9	10 Equalization		11	12 Apportionment of Taxes Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	Add Underpayment
1. East Windsor Township	$ 2.44	104.38	....	$ 41,555,959	....	$ 1,239,224,950	6,402,447.53	....	....
2. Ewing Township	15.03	14.09	$47,917	....	$1,468,098,629	1,702,716,732	8,797,074.76	....	....
3. Hamilton Township	7.07	32.32	....	....	2,716,232,450	4,006,536,125	20,699,742.45	....	....
4. Hightstown Borough	13.51	20.39	....	....	198,056,437	249,526,886	1,289,179.01	....	....
5. Hopewell Borough	4.21	45.33	....	....	78,657,641	143,043,706	739,034.36	....	....
6. Hopewell Township	3.30	53.11	....	....	571,239,622	1,201,497,125	6,207,526.97	....	....
7. Lawrence Township	7.26	26.12	....	....	1,647,955,299	2,221,644,185	11,478,110.02	....	....
8. Pennington Borough	3.87	45.53	....	....	116,977,680	215,076,535	1,111,191.50	....	....
9. Princeton Borough	3.51	46.03	64,931	....	524,364,414	966,494,163	4,993,385.71	....	....
10. Princeton Township	3.64	42.45	....	....	1,033,478,823	1,790,636,979	9,251,314.13	....	....
11. Trenton City	18.69	17.29	436,638	....	1,516,542,027	1,820,433,224	9,405,256.24	....	....
12. Washington Township	6.14	26.11	....	....	295,891,098	399,657,366	2,064,827.14	....	....
13. West Windsor Township	4.06	44.03	....	....	1,044,252,827	1,866,285,294	9,642,150.46	....	....
Totals	....	....	$549,486	$41,555,959	$11,211,746,947	$17,822,773,270	$92,061,240.28	....	....

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1990 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B			Section C Local Taxes to Be Raised for		
	II Adjustments Resulting From (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	(c) County Open Space Preservation Trust Fund Tax (C.30, L.1989)	I District School Purposes		
	Deduct Overpayment	Add Underpayment					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget
1. East Windsor Township	$ 85,077.58	....	$ 6,317,369.95	$ 571,049.40	....	....	....	* $18,425,419.65	....
2. Ewing Township	6,331.93	....	8,790,742.83	794,686.51	....	....	$19,984,354.00	....	....
3. Hamilton Township	23,692.99	....	20,676,049.46	....	....	....	49,888,609.50	....	....
4. Hightstown Borough	2,988.95	....	1,286,190.06	116,284.36	....	....	....	* 3,556,008.85	....
5. Hopewell Borough	564.73	....	738,469.63	....	....	....	....	** 1,445,874.88	....
6. Hopewell Township	16,297.25	....	6,191,229.72	559,691.68	....	....	....	**11,791,098.18	....
7. Lawrence Township	87,245.32	....	11,390,864.70	1,029,406.49	....	....	20,209,831.00	....	....
8. Pennington Borough	1,000.65	....	1,110,190.85	....	....	....	....	** 2,182,234.94	....
9. Princeton Borough	754.73	....	4,992,630.98	....	....	....	....	*** 7,012,837.24	....
10. Princeton Township	12,290.50	....	9,239,023.63	....	....	....	....	**12,993,370.88	....
11. Trenton City	78,913.25	....	9,326,342.99	....	....	....	23,425,801.50	....	$625,175
12. Washington Township	3,955.45	....	2,060,871.69	186,318.46	....	....	3,097,108.00	....	....
13. West Windsor Township	615.95	....	9,641,534.51	871,562.10	....	....	....	***17,988,716.60	....
Totals	$319,729.28	....	$91,761,511.00	$4,128,999.00	....	....	$116,605,704.00	$75,395,561.22	$625,175

*East Windsor-Hightstown Regional School District
**Hopewell Valley Regional School District
***Princeton Regional School District
****West Windsor-Plainsboro (Middlesex Co.) Regional School District

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1990 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. East Windsor Township	$ 5,831,000.00	$ 31,144,839.00	$ 82,935,700	1,000,000.00	$ 2,957,000.00	$ 650,000.00	$ 4,607,000.00	$ 28,250	$ 27,750
2. Ewing Township	5,673,806.44	35,243,589.78	137,871,600	1,200,000.00	13,318,094.12	920,900.00	15,438,994.12	226,000	122,800
3. Hamilton Township	20,644,858.79	91,209,517.75	144,828,580	2,260,000.00	23,349,530.48	2,001,422.30	27,610,952.78	758,500	347,700
4. Hightstown Borough	1,991,551.00	6,950,034.27	22,568,138	266,000.00	1,089,614.56	275,000.40	1,630,614.96	20,750	9.950
5. Hopewell Borough	521,626.91	2,705,971.42	4,210,950	106,000.00	507,879.78	60,000.00	673,879.78	9,000	4,800
6. Hopewell Township	2,205,900.38	20,747,919.96	37,358,000	1,390,998.28	2,303,147.39	600,000.00	4,294,145.67	41,000	39,266
7. Lawrence Township	9,006,679.36	41,636,781.55	100,609,850	1,350,000.00	7,961,757.85	1,045,000.00	10,356,757.85	107,000	61,150
8. Pennington Borough	490,494.50	3,782,920.29	13,323,800	360,000.00	398,680.11	77,000.00	835,680.11	4,000	6,200
9. Princeton Borough	3,487,299.89	15,492,768.11	379,069,200	1,208,000.00	7,167,854.15	500,000.00	8,875,854.15	20,000	11,450
10. Princeton Township	5,291,918.00	27,524,312.51	209,105,200	2,138,000.00	5,871,031.00	600,000.00	8,609,031.00	26,000	28,250
11. Trenton City	23,317,695.00	56,695,014.49	520,551,750	1,600,000.00	55,971,175.00	5,151,999.00	62,723,174.00	813,750	142,600
12. Washington Township	1,026,851.00	6,371,149.15	5,706,290	267,000.00	1,787,406.00	220,000.00	2,274,406.00	18,500	12,650
13. West Windsor Township	4,818,165.00	33,319,978.21	76,872,600	4,060,000.00	4,320,800.00	660,000.00	9,040,800.00	23,000	21,350
Totals	$84,307,846.27	$372,824,796.49	$1,735,211,658	$17,205,998.28	$127,003,970.44	$12,761,321.70	$156,971,290.42	$2,095,750	$835,916

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$32,969,137.00
Rate per $100 to be applied to Col. 11 for apportionment of County Taxes	.5166493389
Net County Taxes Apportioned (12A III)	$91,761,511.00
‡Adjustments (Net Total 12A IIb)±	$ 319,729.28
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$92,081,240.28

Net County Library Budget	$ 4,128,999.00
±Total Adjustments	$ 18,509.43
Total County Library Taxes Apportioned	$ 4,147,508.43
County Library Apportioned Rate	.04670327

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1990

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Carteret Borough	$ 440,281,200	$ 630,046,500	$ 1,070,327,700	$ 14,000	$ 1,070,313,700	$ 3,718,675	$ 1,074,032,375
2. Cranbury Township	106,410,300	198,430,100	304,840,400	....	304,840,400	1,349,461	306,189,861
3. Dunellen Borough	51,353,000	93,258,600	144,611,600	....	141,611,600	3,119,527	147,731,127
4. East Brunswick Township	519,818,500	1,320,036,600	1,839,855,100	346,200	1,839,508,900	13,893,500	1,853,402,400
5. Edison Township	3,381,052,500	4,008,596,500	7,389,649,000	5,030,400	7,384,618,600	32,359,134	7,416,977,734
6. Helmetta Borough	10,138,300	29,586,400	39,724,700	....	39,724,700	243,734	39,968,434
7. Highland Park Borough	345,542,100	373,801,800	719,343,900	1,684,100	717,659,800	1,722,064	719,381,864
8. Jamesburg Borough	34,581,800	89,996,500	124,578,300	....	124,578,300	1,864,488	126,442,788
9. Metuchen Borough	180,124,600	271,300,900	451,425,500	74,100	451,351,400	8,740,091	460,091,491
10. Middlesex Borough	163,131,600	327,087,700	490,219,300	1,045,100	489,174,200	1,460,471	490,634,671
11. Milltown Borough	80,151,700	169,561,200	249,712,900	....	249,712,900	390,568	250,103,468
12. Monroe Township	80,463,400	392,584,800	473,048,200	....	473,048,200	2,664,845	475,713,045
13. New Brunswick City	151,748,300	515,289,100	667,037,400	3,803,000	663,234,400	36,772,784	700,007,184
14. North Brunswick Township	300,694,400	874,190,500	1,174,884,900	....	1,174,884,900	4,208,978	1,179,093,878
15. Old Bridge Township	1,473,004,900	1,580,334,300	3,053,339,200	18,574,076	3,034,765,124	13,916,326	3,048,681,450
16. Perth Amboy City	609,968,600	1,046,975,400	1,656,944,000	16,300	1,656,927,700	8,720,069	1,665,647,769
17. Piscataway Township	555,847,100	1,728,033,500	2,283,880,600	....	2,283,880,600	42,936,675	2,326,817,275
18. Plainsboro Township	206,875,800	703,189,000	910,064,800	2,310,800	907,754,000	5,173,276	912,927,276
19. Sayreville Borough	180,798,300	553,295,000	734,093,300	1,902,000	732,191,300	3,964,376	736,155,676
20. South Amboy City	51,510,400	124,553,100	176,063,500	....	176,063,500	935,610	176,999,110
21. South Brunswick Township	1,090,466,200	1,897,422,000	2,987,888,200	3,675,400	2,984,212,800	17,399,276	3,001,612,076
22. South Plainfield Borough	408,654,400	964,730,700	1,373,385,100	576,100	1,372,809,000	9,290,366	1,382,099,366
23. South River Borough	102,802,100	258,383,900	361,186,000	....	361,186,000	755,937	361,941,937
24. Spotswood Borough	56,140,200	134,251,000	190,391,200	....	190,391,200	2,216,281	192,607,481
25. Woodbridge Township	992,596,400	2,406,700,600	3,399,297,000	....	3,399,297,000	19,951,855	3,419,248,855
Totals	$11,574,156,100	$20,691,635,700	$32,265,791,800	$39,051,576	$32,226,740,224	$237,768,367	$32,464,508,591

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1990 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
				(a)	(b)		I	II Adjustments Resulting From	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	(a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Carteret Borough	$ 2.31	87.04	....	....	$ 206,913,812	$ 1,280,946,187	$ 5,119,443.90	....	....
2. Cranbury Township	2.30	68.11	....	....	152,566,752	458,756,613	1,833,471.82	....	....
3. Dunellen Borough	5.05	41.30	$89,654	....	217,016,945	364,837,726	1,458,114.55	....	....
4. East Brunswick Township	3.71	54.40	....	....	1,572,344,973	3,425,747,373	13,691,380.39	....	....
5. Edison Township	1.63	100.61	....	....	51,343,509	7,468,321,243	29,847,976.47	....	....
6. Helmetta Borough	3.45	60.01	....	....	30,028,680	69,997,114	279,751.25	....	....
7. Highland Park Borough	2.40	100.22	....	....	4,803,314	724,185,178	2,894,286.61	....	....
8. Jamesburg Borough	3.62	55.55	....	....	101,606,352	228,049,140	911,423.75	....	....
9. Metuchen Borough	4.07	44.13	....	....	588,479,250	1,048,570,741	4,190,729.59	....	....
10. Middlesex Borough	3.74	58.13	....	....	365,173,857	855,808,528	3,420,333.97	....	....
11. Milltown Borough	3.56	49.55	....	....	259,944,827	510,048,295	2,038,464.74	....	....
12. Monroe Township	5.95	24.93	....	....	1,436,742,849	1,912,455,894	7,643,342.68	....	....
13. New Brunswick City	5.22	51.00	....	....	686,922,756	1,386,929,940	5,543,019.76	$16,589.15	....
14. North Brunswick Township	3.35	50.32	....	....	1,231,559,619	2,410,653,497	9,634,444.81	....	....
15. Old Bridge Township	2.38	98.66	....	....	56,032,085	3,104,713,535	12,408,332.95	....	....
16. Perth Amboy City	2.50	87.03	319,330	....	337,129,674	2,003,096,773	8,005,599.04	....	....
17. Piscataway Township	2.64	65.82	....	....	1,237,159,668	3,563,976,943	14,243,830.24	....	....
18. Plainsboro Township	2.85	61.58	....	....	571,253,001	1,484,180,277	5,931,691.55	....	....
19. Sayreville Borough	4.91	33.06	....	....	1,578,375,475	2,314,531,151	9,250,281.17	....	....
20. South Amboy City	3.33	47.13	701,207	....	201,195,367	378,895,684	1,514,298.74	....	....
21. South Brunswick Township	1.52	103.00	....	$43,845,888	....	2,957,766,188	11,821,041.53	....	....
22. South Plainfield Borough	2.80	67.09	....	....	705,731,563	2,087,830,929	8,344,248.52	....	....
23. South River Borough	4.15	53.41	....	....	321,179,015	683,120,952	2,730,168.86	....	....
24. Spotswood Borough	4.22	47.53	195,200	....	223,231,707	416,034,388	1,662,727.70	....	....
25. Woodbridge Township	3.82	47.36	82,637	....	3,918,453,812	7,337,785,304	29,326,275.08	....	....
Totals	....	....	$1,388,028	$43,845,888	$16,055,188,862	$48,477,239,593	$193,744,679.67	$16,589.15	....

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1990 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B			Section C Local Taxes to Be Raised for		
	II Adjustments Resulting From		III	(a)	(b)	(c) County Open Space Preservation Trust Fund Tax (C.30, L.1989)	I District School Purposes		
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)		(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget
	Deduct Overpayment	Add Underpayment							
1. Carteret Borough	$ 10,772.32	....	$ 5,108,671.58	....	....	....	$ 12,374,573.25	....	....
2. Cranbury Township	....	$ 5,750.14	1,839,221.96	....	....	....	3,329,192.50	....	....
3. Dunellen Borough	2,539.83	....	1,455,574.72	....	....	....	4,272,996.50	....	....
4. East Brunswick Township	38,821.42	....	13,652,558.97	....	....	....	40,455,061.00	....	....
5. Edison Township	147,668.77	....	29,700,307.70	....	....	....	65,326,918.50	....	$ 3,302,980.50
6. Helmetta Borough	37,610.61	....	242,140.64	....	....	....	758,551.00	....	....
7. Highland Park Borough	16,415.03	....	2,877,871.58	....	....	....	9,221,539.50	....	....
8. Jamesburg Borough	1,023.14	....	910,400.61	....	....	....	2,543,491.00	....	....
9. Metuchen Borough	1,077.73	....	4,189,651.86	....	....	....	10,235,987.78	....	....
10. Middlesex Borough	7,973.02	....	3,412,360.95	....	....	....	* 10,143,863.75	....	....
11. Milltown Borough	5,098.97	....	2,033,365.77	....	....	....	5,136,774.00	....	....
12. Monroe Township	4,662.36	....	7,638,680.32	....	....	....	15,033,357.00	....	....
13. New Brunswick City	24,756.95	....	5,501,673.66	....	....	....	18,286,156.50	....	783,904.39
14. North Brunswick Township	70,352.23	....	9,564,092.58	....	....	....	22,049,023.00	....	....
15. Old Bridge Township	....	2,688.64	12,411,021.59	....	....	....	* 41,787,375.50	....	....
16. Perth Amboy City	61,274.81	....	7,944,324.23	....	....	....	18,062,253.50	....	171,264.75
17. Piscataway Township	129,151.86	....	14,114,678.38	....	....	....	37,669,520.50	....	....
18. Plainsboro Township	705.37	....	5,930,986.18	....	....	....	....	$ 16,171,720.00	....
19. Sayreville Borough	7,738.99	....	9,242,542.18	....	....	....	20,660,081.40	....	....
20. South Amboy City	88.84	....	1,514,209.90	....	....	....	3,818,367.50	....	....
21. South Brunswick Township	112,241.21	....	11,708,800.32	....	....	....	27,568,183.93	....	....
22. South Plainfield Borough	14,769.67	....	8,329,478.85	....	....	....	23,619,329.50	....	....
23. South River Borough	1,567.48	....	2,728,601.38	....	....	....	8,543,294.00	....	....
24. Spotswood Borough	65.64	....	1,662,662.06	....	....	....	* 4,402,066.00	....	....
25. Woodbridge Township	185,153.05	....	29,141,122.03	....	....	....	73,037,079.00	....	....
Totals	$881,529.30	$8,438.78	$192,855,000.00	....	....	....	$478,335,036.11	$16,171,720.00	$4,258,149.64

*Middlesex includes $50,000 added 89-90 budget
*Old Bridge includes $1,010,000.00 added 89-90 budget
*Spotswood includes $125,300.00 added 89-90 budget

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1990 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Carteret Borough	$ 7,272,989.01	$ 24,756,233.84	$ 91,397,300	$ 500,000.00	$ 8,241,760.57	$ 950,000.00	$ 9,691,760.57	$ 253,750	$ 79,050
2. Cranbury Township	1,852,327.00	7,020,741.46	14,602,300	800,000.00	1,028,520.42	238,000.90	2,066,521.32	9,000	4,650
3. Dunellen Borough	1,728,123.00	7,456,694.22	13,215,300	....	1,197,313.00	200,000.00	1,397,313.00	48,250	21,600
4. East Brunswick Township	14,641,878.00	68,749,497.97	148,016,700	1,500,000.00	10,621,091.00	1,500,000.00	13,621,091.00	136,250	133,200
5. Edison Township	22,153,855.80	120,484,062.50	748,856,700	5,323,784.79	27,094,408.80	1,755,000.00	34,173,193.59	332,500	222,500
6. Helmetta Borough	375,436.20	1,376,127.84	3,197,200	75,635.20	259,177.46	53,000.00	387,812.66	8,500	2,250
7. Highland Park Borough	5,145,902.27	17,245,313.35	104,768,700	350,000.00	1,721,288.63	500,000.00	2,571,288.63	38,750	24,800
8. Jamesburg Borough	1,112,696.53	4,566,588.14	13,725,800	435,392.58	500,471.92	205,000.00	1,140,864.50	23,000	10,600
9. Metuchen Borough	4,265,479.00	18,691,118.64	52,218,700	411,000.00	2,653,222.00	390,000.00	3,454,222.00	71,000	48,550
10. Middlesex Borough	4,760,082.76	18,316,307.46	27,954,800	870,559.96	2,025,340.69	450,000.00	3,345,900.65	94,250	52,950
11. Milltown Borough	1,718,248.70	8,888,388.47	20,871,200	800,000.00	1,166,469.65	250,000.00	2,216,469.65	59,000	31,400
12. Monroe Township	5,611,059.96	28,283,097.28	49,992,400	300,000.00	2,525,940.04	628,107.00	3,454,047.04	60,250	126,800
13. New Brunswick City	11,966,591.45	36,538,326.00	609,390,800	....	28,769,905.25	2,750,000.00	31,519,905.25	157,000	40,100
14. North Brunswick Township	7,770,677.02	39,383,792.60	80,987,500	3,250,000.00	5,526,181.35	1,200,000.00	9,976,181.35	101,250	56,350
15. Old Bridge Township	18,117,577.82	72,315,974.91	335,472,500	1,000,000.00	6,887,175.00	1,875,808.00	9,762,983.00	228,250	153,350
16. Perth Amboy City	15,412,310.98	41,590,153.46	285,025,200	350,000.00	11,214,826.08	3,350,500.00	14,915,326.08	259,750	60,700
17. Piscataway Township	9,539,218.00	61,825,416.88	707,883,600	1,990,000.00	6,956,206.00	1,100,000.00	10,046,206.00	162,250	98,100
18. Plainsboro Township	3,899,140.00	26,001,846.18	106,582,100	2,200,000.00	1,798,978.47	105,000.00	4,103,978.47	4,250	6,400
19. Sayreville Borough	6,178,872.00	36,081,495.58	121,705,800	3,100,000.00	15,307,979.00	475,000.00	18,882,979.00	226,250	140,450
20. South Amboy City	915,466.53	6,248,043.93	33,298,500	568,900.00	5,373,687.09	235,000.00	6,177,587.09	90,750	24,550
21. South Brunswick Township	6,266,846.88	45,543,831.13	143,987,740	3,100,000.00	8,261,081.92	1,150,000.00	12,511,081.92	64,250	51,700
22. South Plainfield Borough	6,632,383.00	38,581,191.35	81,043,900	1,962,000.00	4,839,230.00	450,000.00	7,251,230.00	150,750	91,800
23. South River Borough	3,740,463.33	15,012,358.71	39,893,300	750,000.00	1,679,502.01	250,000.00	2,679,502.01	176,750	51,250
24. Spotswood Borough	2,052,604.60	8,117,332.66	21,092,700	250,000.00	1,196,592.19	200,000.00	1,646,592.19	31,750	29,000
25. Woodbridge Township	28,117,350.89	130,295,551.92	305,365,100	1,473,396.00	26,489,856.00	3,495,653.00	31,458,905.00	887,750	353,600
Totals	$191,247,580.73	$882,867,486.48	$4,160,545,840	$31,360,668.53	$183,336,204.54	$23,756,068.90	$238,452,941.97	$3,675,500	$1,915,700

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget $255,948,000.00
Rate per $100 to be applied to Column 11 for apportionment of County Taxes .... .399661122
Net County Taxes Apportioned (12A III) $192,855,000.00

*Adjustments (Net Total 12A IIb)± .... $ 889,679.67
Total County Taxes Apportioned (Including Adjustments—Total 12A I) $193,744,679.67
*Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1990

TAXING DISTRICT	1		2	3	4	5	6
	Taxable Value						
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2-3)	Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Aberdeen Township	$ 97,492,350	$ 300,898,100	$ 398,390,450	....	$ 398,390,450	$ 1,191,878	$ 399,582,328
2. Allenhurst Borough	50,194,700	61,876,100	112,070,800	....	112,070,800	267,460	112,338,260
3. Allentown Borough	17,971,350	43,598,450	61,569,800	$ 255,400	61,314,400	2,041,499	63,355,899
4. Asbury Park City	94,399,200	317,754,000	412,153,200	10,023,500	402,129,700	12,415,136	414,544,836
5. Atlantic Highlands Borough	157,114,500	177,702,800	334,817,300	362,100	334,455,200	3,679,482	338,134,682
6. Avon-By-The-Sea Borough	150,903,800	104,349,200	255,253,000	....	255,253,000	318,196	255,571,196
7. Belmar Borough	266,582,100	243,209,800	509,791,900	....	509,791,900	771,571	510,563,471
8. Bradley Beach Borough	169,920,200	170,940,650	340,860,850	....	340,860,850	505,389	341,366,239
9. Brielle Borough	363,008,648	241,479,800	604,488,448	....	604,488,448	578,430	605,066,878
10. Colts Neck Township	410,037,450	512,461,950	922,499,400	....	922,499,400	4,454,053	926,953,453
11. Deal Borough	318,721,300	194,565,400	513,286,700	....	513,286,700	730,773	514,017,473
12. Eatontown Borough	123,171,800	336,758,100	459,929,900	174,900	459,755,000	5,413,821	465,168,821
13. Englishtown Borough	28,886,129	40,698,500	69,584,629	....	69,584,629	3,105,063	72,689,692
14. Fair Haven Borough	155,360,300	157,689,900	313,050,200	....	313,050,200	412,737	313,462,937
15. Farmingdale Borough	7,869,500	24,178,600	32,048,100	....	32,048,100	1,448,830	33,496,930
16. Freehold Borough	200,165,700	333,670,200	533,835,900	1,018,800	532,817,100	20,034,774	552,851,874
17. Freehold Township	671,357,100	1,145,672,500	1,817,029,600	....	1,817,029,600	74,306,404	1,891,336,004
18. Hazlet Township	228,673,550	372,306,350	600,979,900	....	600,979,900	1,539,790	602,519,690
19. Highlands Borough	156,375,300	159,617,800	315,993,100	168,400	315,824,700	456,249	316,280,949
20. Holmdel Township	257,887,560	678,527,230	936,414,790	....	936,414,790	7,855,724	944,270,514
21. Howell Township	234,222,500	731,128,000	965,350,500	14,900	965,335,600	5,659,743	970,995,343
22. Interlaken Borough	50,986,400	55,053,400	106,039,800	....	106,039,800	169,663	106,209,463
23. Keansburg Borough	159,631,400	204,186,100	363,817,500	168,200	363,649,300	667,766	364,317,066
24. Keyport Borough	44,754,100	111,409,400	156,163,500	1,195,500	154,968,000	5,019,375	159,987,375
25. Little Silver Borough	284,748,525	284,756,000	569,504,525	....	569,504,525	3,024,842	572,529,367
26. Loch Arbour Village	14,956,800	16,485,700	31,442,500	....	31,442,500	75,228	31,517,728
27. Long Branch City	727,571,700	876,112,800	1,603,684,500	1,257,500	1,602,427,000	10,524,432	1,612,951,432
28. Manalapan Township	259,690,350	630,716,350	890,406,700	....	890,406,700	3,185,701	893,592,401
29. Manasquan Borough	301,839,125	271,921,300	573,760,425	....	573,760,425	825,467	574,585,892
30. Marlboro Township	219,018,418	676,858,985	895,877,403	....	895,877,403	5,661,379	901,538,782

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1990 (Continued)

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
31. Matawan Borough	214,217,075	286,160,229	500,377,304	802,800	499,574,504	1,611,354	501,185,858
32. Middletown Township	730,089,300	1,697,081,000	2,427,170,300	11,268,300	2,415,902,000	11,586,448	2,427,488,448
33. Millstone Township	332,934,505	235,371,450	568,305,955	....	568,305,955	2,579,761	570,885,716
34. Monmouth Beach Borough	172,704,300	211,194,500	383,898,800	922,300	382,976,500	681,926	383,658,426
35. Neptune Township	709,892,400	818,672,300	1,528,564,700	....	1,528,564,700	8,915,500	1,537,480,200
36. Neptune City Borough	102,268,700	142,588,500	244,857,200	....	244,857,200	538,335	245,395,535
37. Ocean Township	270,548,300	611,074,400	881,622,700	....	881,622,700	2,250,040	883,872,740
38. Oceanport Borough	195,235,000	262,760,300	457,995,[illegible]00	....	457,995,300	938,681	458,933,981
39. Red Bank Borough	432,077,100	424,921,300	856,998,400	178,000	856,820,400	16,258,262	873,078,662
40. Roosevelt Borough	5,923,690	17,935,100	23,858,790	....	23,858,790	51,972	23,910,762
41. Rumson Borough	242,982,700	277,358,000	520,340,700	....	520,340,700	670,077	521,010,777
42. Sea Bright Borough	67,261,900	73,807,300	141,069,200	....	141,069,200	417,649	141,486,849
43. Sea Girt Borough	440,390,800	178,373,100	618,763,900	....	618,763,900	514,065	619,277,965
44. Shrewsbury Borough	200,954,600	229,273,300	430,227,900	....	430,227,900	2,946,074	433,173,974
45. Shrewsbury Township	3,103,000	14,833,000	17,936,000	....	17,936,000	33,646	17,969,646
46. South Belmar Borough	63,252,800	61,654,500	124,907,300	....	124,907,300	325,379	125,232,679
47. Spring Lake Borough	527,575,700	331,380,600	858,956,300	....	858,956,300	5,939,169	864,895,469
48. Spring Lake Hts. Borough	89,636,040	161,657,000	251,293,040	....	251,293,040	428,525	251,721,565
49. Tinton Falls Borough	391,969,300	543,173,200	935,142,500	....	935,142,500	3,297,378	938,439,878
50. Union Beach Borough	130,427,100	159,627,000	290,054,100	456,850	289,597,250	509,273	290,106,523
51. Upper Freehold Township	136,648,995	138,456,900	275,105,895	....	275,105,895	2,034,300	277,140,195
52. Wall Township	859,784,800	1,071,793,400	1,931,578,200	....	1,931,578,200	8,861,800	1,940,440,000
53. West Long Branch Boro	206,374,800	356,914,600	563,289,400	....	563,289,400	1,246,536	564,535,936
Totals	$12,749,764,760	$17,782,644,444	$30,532,409,204	$28,267,450	$30,504,141,754	$248,977,005	$30,753,118,759

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1990 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Aberdeen Township	$ 5.199	41.62	....	....	$ 569,576,819	$ 969,159,147	$ 3,899,697.02	....	....
2. Allenhurst Borough	1.211	99.22	....	....	1,811,591	114,149,851	459,315.52	....	....
3. Allentown Borough	2.993	77.16	....	....	18,466,383	81,822,282	329,236.03	....	....
4. Asbury Park City	3.756	93.40	....	....	41,073,450	455,618,286	1,833,314.24	....	....
5. Atlantic Highlands Borough	1.937	102.59	....	6,779,288	....	331,355,394	1,333,305.94	....	....
6. Avon-By-The-Sea Borough	1.501	120.10	....	41,917,226	....	213,653,970	859,699.62	....	....
7. Belmar Borough	1.882	112.06	....	52,290,573	....	458,272,898	1,843,995.86	....	....
8. Bradley Beach Borough	2.071	109.44	....	27,716,111	....	313,650,128	1,262,063.58	....	....
9. Brielle Borough	1.335	108.45	....	44,827,360	....	560,239,518	2,254,288.56	....	....
10. Colts Neck Township	1.361	102.94	....	21,701,901	....	905,251,552	3,642,546.00	....	....
11. Deal Borough	0.854	97.54	....	....	13,779,178	527,796,651	2,123,745.14	....	....
12. Eatontown Borough	4.461	45.32	....	....	568,153,219	1,033,322,040	4,157,875.30	....	....
13. Englishtown Borough	1.813	124.51	....	12,658,359	....	60,031,333	241,553.73	....	....
14. Fair Haven Borough	2.959	62.43	....	....	189,802,150	503,265,087	2,025,035.17	....	....
15. Farmingdale Borough	4.503	43.06	....	....	43,509,407	77,006,337	309,857.65	....	....
16. Freehold Borough	1.942	105.04	....	16,506,210	....	536,345,664	2,158,144.60	....	....
17. Freehold Township	1.850	106.23	....	92,369,570	....	1,798,966,434	7,238,670.82	....	....
18. Hazlet Township	3.514	57.52	....	....	453,197,406	1,055,717,096	4,247,988.40	....	....
19. Highlands Borough	2.354	100.79	....	1,200,360	....	315,080,589	1,267,819.46	....	....
20. Holmdel Township	2.872	53.39	....	....	844,984,386	1,789,254,900	7,199,593.61	....	....
21. Howell Township	4.150	42.50	....	....	1,320,597,919	2,291,593,262	9,220,899.83	....	....
22. Interlaken Borough	1.285	88.47	....	....	13,820,876	120,030,339	482,977.39	....	....
23. Keansburg Borough	2.629	112.45	....	37,618,629	....	326,698,437	1,314,567.29	....	....
24. Keyport Borough	4.633	49.34	....	....	163,561,016	323,548,391	1,301,892.16	....	....
25. Little Silver Borough	1.997	97.20	....	....	18,881,051	591,410,418	2,379,713.85	....	....
26. Loch Arbour Village	2.688	83.73	....	....	6,284,898	37,802,626	152,109.98	....	....
27. Long Branch City	2.244	108.13	79,905	110,090,662	....	1,502,940,675	6,047,524.07	....	....
28. Manalapan Township	3.915	47.15	....	....	1,004,381,245	1,897,973,646	7,637,055.48	....	....
29. Manasquan Borough	1.681	95.98	....	....	26,949,161	601,535,053	2,420,453.29	....	....
30. Marlboro Township	4.463	41.74	....	....	1,255,869,888	2,157,426,670	8,681,049.12	....	....

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1990 (Continued)

	7	8	9	10		11	12		
				Equalization			Apportionment of Tax		
							Section A County Taxes		
TAXING DISTRICT	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
31. Matawan Borough	2.144	109.80	....	42,231,355	....	458,954,503	1,846,738.49	....	....
32. Middletown Township	3.741	47.94	....	....	2,638,132,457	5,065,620,905	20,383,016.37	....	....
33. Millstone Township	1.444	108.55	....	42,068,431	....	528,817,285	2,127,851.96	....	....
34. Monmouth Beach Borough	1.604	93.13	....	....	28,779,707	412,438,133	1,659,566.19	....	....
35. Neptune Township	2.080	102.07	....	17,434,917	....	1,520,045,283	6,116,349.49	....	....
36. Neptune City Borough	2.037	104.24	....	6,559,322	....	228,836,213	961,027.78	....	....
37. Ocean Township	4.034	48.07	....	....	960,446,823	1,844,319,563	7,421,162.48	....	....
38. Oceanport Borough	1.861	94.00	....	....	33,843,731	492,777,712	1,982,836.13	....	....
39. Red Bank Borough	2.104	114.42	109,962	93,351,565	....	779,837,059	3,137,903.88	....	....
40. Roosevelt Borough	4.805	54.60	....	....	20,027,223	43,937,985	176,797.41	....	....
41. Rumson Borough	3.302	46.20	....	....	607,760,842	1,128,771,619	4,541,944.77	....	....
42. Sea Bright Borough	2.769	59.73	....	....	97,053,498	238,540,347	959,837.28	....	....
43. Sea Girt Borough	0.881	114.33	....	76,646,039	....	542,631,926	2,183,439.23	....	....
44. Shrewsbury Borough	1.796	105.67	....	18,255,413	....	414,918,561	1,669,546.92	....	....
45. Shrewsbury Township	5.573	52.33	....	....	16,365,253	34,334,899	138,156.56	....	....
46. South Belmar Borough	1.637	105.59	....	6,135,939	....	119,096,740	479,220.78	....	....
47. Spring Lake Borough	0.930	110.05	....	75,996,965	....	788,898,504	3,174,365.28	....	....
48. Spring Lake Hts. Borough	2.590	57.03	....	....	191,234,132	442,955,697	1,782,362.59	....	....
49. Tinton Falls Borough	1.729	109.22	....	68,118,148	....	870,321,730	3,501,995.59	....	....
50. Union Beach Borough	2.079	104.24	....	7,936,895	....	282,169,628	1,135,392.53	....	....
51. Upper Freehold Township	1.921	96.34	....	....	13,793,834	290,934,029	1,170,658.67	....	....
52. Wall Township	1.544	109.61	....	157,080,419	....	1,783,359,581	7,175,872.06	....	....
53. West Long Branch Boro	1.855	104.07	....	15,067,474	....	549,468,462	2,210,948.04	....	....
Totals	....	....	$189,867	$1,092,559,131	$11,162,157,543	$40,822,907,038	$164,262,979.19	....	....

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1990 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B			Section C Local Taxes to Be Raised for		
	II Adjustments Resulting From (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	(c) County Open Space Preservation Trust Fund Tax (C.30, L.1989)	I District School Purposes		
	Deduct Overpayment	Add Underpayment					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget
1. Aberdeen Township	$ 8,952.93	....	$ 3,890,744.09	....	....	$ 95,308.57	....	R $12,581,280.85	....
2. Allenhurst Borough	935.55	....	458,379.97	$ 15,402.53	....	11,222.96	$ 83,833.00	....	....
3. Allentown Borough	....	....	329,236.03	11,063.55	$ 5,479.55	8,061.88	....	R 1,051,452.54	....
4. Asbury Park City	11,932.43	....	1,821,381.81	....	30,308.34	44,632.35	6,587,296.75	....	$ 22,000.00
5. Atlantic Highlands Borough	5,519.07	....	1,327,786.87	44,618.22	22,098.11	32,517.21	1,696,351.50	R 1,523,646.33	....
6. Avon-By-The-Sea Borough	21,915.26	....	837,784.36	....	13,936.74	20,456.85	1,101,257.00	....	....
7. Belmar Borough	25,559.38	....	1,818,436.48	....	30,275.16	44,489.39	2,645,473.50	....	....
8. Bradley Beach Borough	29,205.66	....	1,232,857.92	....	....	30,107.18	2,951,254.00	....	....
9. Brielle Borough	3,469.74	5,956.81	2,256,775.63	75,841.20	....	55,236.06	3,331,359.00	....	....
10. Colts Neck Township	7,504.00	426.41	3,635,468.41	122,168.61	....	89,026.47	4,859,569.00	R 2,295,045.79	....
11. Deal Borough	7,145.81	....	2,116,599.33	71,135.21	....	51,818.98	823,773.00	....	....
12. Eatontown Borough	28,345.88	....	4,129,529.42	138,771.11	....	101,143.56	6,607,576.00	R 4,357,001.66	....
13. Englishtown Borough	3.53	....	241,550.20	8,116.98	4,020.18	5,914.74	R 558,303.08	R 147,987.96	....
14. Fair Haven Borough	150.80	....	2,024,884.37	68,043.53	....	49,583.78	3,554,356.00	R 1,572,183.13	....
15. Farmingdale Borough	461.82	....	309,395.83	10,397.32	5,149.51	7,575.02	768,454.25	R 199,130.12	....
16. Freehold Borough	15.03	....	2,158,129.57	....	....	52,845.31	2,825,119.75	R 1,944,871.26	....
17. Freehold Township	3,578.74	29,552.94	7,264,645.02	244,210.51	....	177,166.58	14,942,423.75	R 7,602,760.05	....
18. Hazlet Township	161.45	....	4,247,826.95	142,742.86	....	104,014.63	13,008,832.50	....	....
19. Highlands Borough	8,325.42	....	1,259,494.04	42,326.39	....	30,832.32	1,394,024.00	R 1,808,165.67	....
20. Holmdel Township	8,675.36	....	7,190,918.25	241,640.01	....	176,066.34	15,863,699.00	....	....
21. Howell Township	13,741.67	....	9,207,158.16	309,382.59	153,202.13	225,510.32	19,058,053.50	R 7,128,071.55	....
22. Interlaken Borough	601.64	....	482,375.75	16,209.55	....	11,809.59	128,995.00	....	....
23. Keansburg Borough	4,368.11	....	1,310,199.18	44,031.28	....	32,072.96	4,857,172.00	....	....
24. Keyport Borough	730.25	....	1,301,161.91	....	....	31,867.97	3,760,175.50	....	....
25. Little Silver Borough	14,543.16	1,039.50	2,366,210.19	79,517.10	....	57,931.89	3,905,345.00	R 2,338,187.84	....
26. Loch Arbour Village	....	....	152,109.98	5,111.46	....	3,724.66	....	J 426,311.05	....
27. Long Branch City	123,447.73	....	5,924,076.34	....	....	144,847.42	18,566,401.50	....	118,000.00
28. Manalapan Township	2,675.02	1,127.00	7,635,507.46	256,579.38	....	186,980.05	R 13,783,742.39	R 6,767,127.18	....
29. Manasquan Borough	544.74	....	2,419,908.55	81,318.02	40,275.11	59,256.34	4,347,228.00	....	....
30. Marlboro Township	38,716.30	....	8,642,332.82	290,419.60	143,853.85	211,553.46	16,403,076.16	R 8,006,627.60	....

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1990 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B			Section C Local Taxes to Be Raised for		
	II Adjustments Resulting From		III	(a)	(b)	(c)	I District School Purposes		
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	County Open Space Preservation Trust Fund Tax (C.30, L.1989)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget
	Deduct Overpayment	Add Underpayment							
31. Matawan Borough	16,930.97	....	1,829,807.52	....	....	44,778.75	....	R 6,094,539.15	....
32. Middletown Township	52,233.85	4,943.86	20,335,726.38	....	....	498,043.46	53,141,154.00	....	....
33. Millstone Township	31,716.60	....	2,096,135.36	70,405.76	....	51,503.77	5,055,376.00	....	....
34. Monmouth Beach Borough	387.48	....	1,659,178.71	55,754.20	....	40,628.92	1,394,683.50	R 1,455,480.41	....
35. Neptune Township	12,655.02	....	6,103,694.47	....	101,591.07	149,422.18	17,245,804.00	....	....
36. Neptune City Borough	1,347.66	....	959,680.12	32,249.88	15,971.69	23,496.31	2,467,400.00	....	....
37. Ocean Township	....	....	7,421,162.48	249,378.63	....	181,719.38	....	J 20,390,014.08	....
38. Oceanport Borough	83.92	....	1,982,752.21	66,627.85	....	48,550.79	3,032,898.00	R 1,957,419.44	....
39. Red Bank Borough	50,317.40	....	3,087,586.48	....	....	75,504.81	6,530,654.75	R 3,745,251.45	....
40. Roosevelt Borough	166.36	....	176,631.05	5,935.58	2,939.62	4,324.66	805,747.00	....	....
41. Rumson Borough	362.26	....	4,541,582.51	152,614.29	....	111,208.49	4,368,942.40	R 3,930,418.82	....
42. Sea Bright Borough	3,510.74	....	956,326.54	32,133.80	....	23,437.10	297,000.00	R 1,139,534.03	....
43. Sea Girt Borough	8,239.67	....	2,175,199.56	73,110.92	....	53,256.51	1,625,042.00	....	....
44. Shrewsbury Borough	8,719.39	....	1,660,827.53	55,821.39	....	40,653.29	2,488,768.00	R 1,624,421.71	....
45. Shrewsbury Township	....	....	138,156.56	4,642.57	....	3,382.99	R 310,881.45	R 173,684.27	....
46. South Belmar Borough	5,603.00	1,969.61	475,587.39	15,989.09	7,926.02	11,579.35	840,322.00	....	....
47. Spring Lake Borough	10,930.68	2.62	3,163,437.22	....	....	77,429.70	1,953,514.00	....	....
48. Spring Lake Hts. Borough	....	....	1,782,362.59	59,894.00	....	43,644.08	2,707,738.00	....	....
49. Tinton Falls Borough	46,831.27	....	3,455,164.32	116,055.37	....	84,912.23	R 7,675,065.11	R 3,410,337.07	....
50. Union Beach Borough	99.44	....	1,135,293.09	38,150.14	....	27,799.32	2,704,711.50	....	....
51. Upper Freehold Township	1,156.64	....	1,169,502.03	39,298.84	....	28,639.05	....	R 3,396,324.46	....
52. Wall Township	279,934.77	....	6,895,937.29	231,983.26	114,454.92	168,442.56	16,336,704.84	....	....
53. West Long Branch Boro	4,401.34	....	2,206,546.70	74,140.42	....	54,067.46	3,444,170.22	R 2,322,394.68	....
Totals	$906,854.94	$45,018.75	$163,401,143.00	$3,693,233.00	$691,482.00	$4,000,000.00	$302,839,720.90	$109,389,670.15	$140,000.00

R Denotes Regional School
J Denotes Joint School

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1990 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Aberdeen Township	$ 4,203,351.00	$ 20,770,684.51	$ 38,517,600	$ 878,000.00	$ 1,675,051.00	$ 550,000.00	$ 3,103,051.00	$ 70,500	$ 46,100
2. Allenhurst Borough	791,000.00	1,359,838.46	6,356,000	68,000.00	900,000.00	35,000.00	1,003,000.00	2,000	2,250
3. Allentown Borough	490,791.00	1,896,084.55	10,881,900	314,000.00	199,209.00	90,000.00	603,209.00	9,000	5,150
4. Asbury Park City	7,062,853.10	15,568,472.35	159,210,200	180,000.00	8,907,722.81	2,079,000.00	11,166,722.81	47,000	10,950
5. Atlantic Highlands Borough	1,900,971.40	6,547,989.64	31,231,800	594,846.75	666,236.07	250,000.00	1,511,082.82	24,750	15,050
6. Avon-By-The-Sea Borough	1,860,960.00	3,834,394.95	10,971,600	73,700.00	226,866.37	175,000.00	475,566.37	11,250	8,000
7. Belmar Borough	5,066,973.27	9,605,647.80	86,617,900	235,900.00	2,390,832.00	712,000.00	3,338,732.00	31,500	15,350
8. Bradley Beach Borough	2,852,417.13	7,066,636.23	12,554,000	265,000.00	1,238,784.08	371,000.00	1,874,784.08	30,750	7,800
9. Brielle Borough	2,355,296.00	8,074,507.89	22,765,500	699,000.00	356,645.00	160,000.00	1,215,645.00	11,250	15,100
10. Colts Neck Township	1,609,360.00	12,610,638.28	113,509,000	1,900,250.00	1,746,546.00	311,900.00	3,958,696.00	9,250	17,900
11. Deal Borough	1,323,058.48	4,386,385.00	24,838,900	325,000.00	1,246,576.60	70,000.00	1,641,576.60	2,250	4,300
12. Eatontown Borough	5,416,973.37	20,750,995.12	82,447,700	2,000,000.00	2,308,217.31	490,000.00	4,798,217.31	28,000	27,950
13. Englishtown Borough	351,415.71	1,317,308.85	9,140,155	200,000.00	137,310.68	70,000.00	407,310.68	5,500	1,550
14. Fair Haven Borough	2,005,560.00	9,274,610.81	18,842,000	460,000.00	654,557.00	185,000.00	1,299,557.00	17,000	19,300
15. Farmingdale Borough	208,052.05	1,508,154.10	1,692,800	130,000.00	103,567.19	50,000.00	283,567.19	6,000	3,750
16. Freehold Borough	3,753,424.57	10,734,390.46	117,667,600	683,000.00	1,555,355.91	250,000.00	2,488,355.91	44,750	24,900
17. Freehold Township	4,747,400.00	34,978,605.91	214,164,800	2,800,000.00	6,130,500.00	400,000.00	9,330,500.00	48,750	56,100
18. Hazlet Township	3,668,826.72	21,172,243.66	65,233,250	1,060,000.00	2,470,193.01	380,000.00	3,910,193.01	82,500	80,450
19. Highlands Borough	2,909,360.00	7,444,202.42	31,354,200	21,000.00	560,000.00	650,000.00	1,231,000.00	41,750	11,000
20. Holmdel Township	3,644,980.75	27,117,304.35	76,540,645	3,209,500.00	2,234,514.81	500,000.00	5,944,014.81	15,500	23,000
21. Howell Township	4,213,159.00	40,294,537.25	60,497,500	2,682,000.00	8,536,685.00	1,814,000.00	13,032,685.00	177,250	79,650
22. Interlaken Borough	725,366.72	1,364,756.61	3,072,600	103,700.00	134,836.55	16,000.00	254,536.55	2,500	5,750
23. Keansburg Borough	3,332,694.14	9,576,169.56	34,052,200	181,000.00	2,091,465.49	650,000.51	2,922,466.00	63,250	18,300
24. Keyport Borough	2,319,000.00	7,412,205.38	32,136,400	337,000.00	954,000.00	320,000.00	1,611,000.00	40,500	16,950
25. Little Silver Borough	2,682,437.00	11,429,629.02	45,083,800	320,000.00	875,090.00	196,000.00	1,391,090.00	9,250	21,950
26. Loch Arbour Village	259,832.00	847,089.15	652,800	91,858.00	95,374.00	11,000.00	198,232.00	1,000	950
27. Long Branch City	11,437,975.27	36,191,300.53	247,361,100	223,939.22	6,366,419.88	1,629,085.02	8,219,444.12	104,750	51,250
28. Manalapan Township	6,351,756.88	34,981,693.34	62,353,000	2,500,000.00	4,161,276.88	900,000.00	7,561,276.88	94,500	66,400
29. Manasquan Borough	2,705,739.29	9,653,725.31	65,884,800	70,000.00	1,105,385.25	200,000.00	1,375,385.25	39,750	21,450
30. Marlboro Township	6,536,881.00	40,234,744.49	122,183,325	1,300,000.00	3,757,785.00	820,000.00	5,877,785.00	30,000	49,950

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1990 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
31. Matawan Borough	2,772,884.91	10,742,010.33	41,541,300	25,000.00	2,014,509.09	437,000.00	2,476,509.09	28,250	22,400
32. Middletown Township	16,814,462.00	90,789,385.84	242,516,500	6,517,531.04	9,541,251.03	2,665,000.00	18,723,782.07	241,750	216,650
33. Millstone Township	966,000.00	8,239,420.89	42,183,100	1,000,000.00	610,000.00	895,000.00	2,505,000.00	14,750	10,150
34. Monmouth Beach Borough	1,547,250.00	6,152,975.74	17,974,500	470,000.00	464,247.00	172,000.00	1,106,247.00	6,000	10,400
35. Neptune Township	8,374,263.37	31,974,775.09	229,997,400	2,101,963.00	4,384,705.17	1,500,000.00	7,986,668.17	153,250	84,200
36. Neptune City Borough	1,497,570.67	4,996,368.67	13,852,100	400,000.00	615,349.52	98,000.00	1,113,349.52	38,750	15,050
37. Ocean Township	7,405,869.51	35,648,144.08	66,101,100	2,523,270.00	3,230,028.58	680,304.00	6,433,602.58	65,750	69,550
38. Oceanport Borough	1,450,884.00	8,539,132.29	175,109,100	490,000.00	817,389.00	180,000.00	1,487,389.00	11,250	20,400
39. Red Bank Borough	4,923,463.17	18,362,460.66	129,586,800	475,000.00	3,217,509.39	1,370,000.00	5,062,509.30	60,000	20,000
40. Roosevelt Borough	153,197.00	1,148,774.91	3,737,800	85,000.00	175,856.00	28,000.00	288,856.00	4,000	2,050
41. Rumson Borough	4,094,335.21	17,199,101.72	47,124,500	1,013,402.29	1,854,911.84	400,000.00	3,268,314.13	30,500	22,800
42. Sea Bright Borough	1,468,888.00	3,917,319.47	2,744,600	300,000.00	494,477.00	125,000.00	919,477.00	10,750	3,650
43. Sea Girt Borough	1,525,473.00	5,452,081.99	144,499,000	279,000.00	293,143.00	190,000.00	762,143.00	4,750	11,450
44. Shrewsbury Borough	1,907,136.00	7,777,627.92	18,944,900	823,000.00	555,021.00	179,000.00	1,557,021.00	11,250	12,100
45. Shrewsbury Township	370,637.00	1,001,384.84	361,100	138,000.00	49,505.00	....	187,505.00	....	....
46. South Belmar Borough	697,828.50	2,049,232.35	2,157,400	226,000.00	309,154.00	104,000.00	639,154.00	17,500	5,000
47. Spring Lake Borough	2,846,985.00	8,041,365.92	130,554,200	592,000.00	447,464.00	320,000.00	1,359,464.00	13,000	15,250
48. Spring Lake Hts. Borough	1,925,336.96	6,518,975.63	9,024,300	325,000.00	495,238.90	217,000.00	1,037,238.90	30,000	19,800
49. Tinton Falls Borough	1,475,000.00	16,216,534.10	238,070,800	728,000.00	5,977,676.00	300,000.00	7,005,676.00	25,000	26,750
50. Union Beach Borough	2,125,000.00	6,030,954.05	33,266,100	140,000.00	1,903,275.19	230,000.00	2,273,275.19	65,500	21,550
51. Upper Freehold Township	688,250.00	5,322,014.38	41,001,500	600,000.00	559,750.00	220,000.00	1,379,750.00	16,250	8,600
52. Wall Township	6,196,999.00	29,944,521.87	264,764,700	625,000.00	5,184,134.00	1,600,000.00	7,409,134.00	103,000	62,400
53. West Long Branch Boro	2,366,000.00	10,467,319.48	90,941,400	324,482.00	1,044,000.00	280,000.00	1,648,482.00	18,000	26,200
Totals	$170,381,579.15	$754,536,828.20	$3,793,869,275	$44,108,342.30	$108,025,597.60	$26,525,289.53	$178,659,229.43	$2,071,250	$1,434,950

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget	$ 59,619,785.42
Rate per $100 to be applied to Column 11 for apportionment of County Taxes	0.402379427

County Percentage Level of Taxable
Value of Real Property 100.00%

Net County Taxes Apportioned (12A III)	$163,401,143.00
‡Adjustments (Net Total 12A IIb)±	$ +861,836.19
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$164,262,979.19

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1990

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Boonton Town	$ 77,422,300	$ 150,509,800	$ 227,932,100	$ 1,000	$ 227,931,100	$ 5,880,170	$ 233,811,270
2. Boonton Township	65,739,840	113,449,250	179,189,090	1,000	179,188,090	408,743	179,596,833
3. Butler Borough	106,967,800	181,810,600	288,778,400	53,200	288,725,200	759,681	289,484,881
4. Chatham Borough	143,309,100	191,352,156	334,661,256	....	334,661,256	498,551	335,159,807
5. Chatham Township	172,137,200	243,449,710	415,586,910	....	415,586,910	680,810	416,267,720
6. Chester Borough	63,980,300	74,276,200	138,256,500	....	138,256,500	935,361	139,191,861
7. Chester Township	120,913,050	233,245,100	354,158,150	....	354,158,150	807,224	354,965,374
8. Denville Township	397,346,250	495,326,710	892,672,960	1,000	892,671,960	5,682,525	898,354,485
9. Dover Town	74,266,250	243,002,557	317,268,807	....	317,268,807	5,701,030	322,969,837
10. East Hanover Township	322,890,800	764,241,300	1,097,132,100	....	1,097,132,100	2,932,080	1,100,064,180
11. Florham Park Borough	321,948,000	793,972,200	1,115,920,200	....	1,115,920,200	3,686,	1,119,606,626
12. Hanover Township	333,200,000	637,963,450	971,163,450	....	971,163,450	20,147,501	991,310,951
13. Harding Township	382,512,461	311,793,100	694,305,561	....	694,305,561	1,488,578	695,794,139
14. Jefferson Township	96,176,800	167,380,800	263,557,600	....	263,557,600	1,006,035	264,563,635
15. Kinnelon Borough	374,180,900	422,622,250	796,803,150	....	796,803,150	1,962,300	798,765,450
16. Lincoln Park Borough	82,405,800	253,019,665	335,425,465	....	335,425,465	1,231,496	336,656,961
17. Madison Borough	382,734,150	474,312,900	857,047,050	....	857,047,050	36,743,601	893,790,651
18. Mendham Borough	295,720,125	295,296,100	591,016,225	....	591,016,225	3,231,569	594,247,794
19. Mendham Township	61,940,938	126,477,924	188,418,862	....	188,418,862	341,506	188,760,368
20. Mine Hill Township	21,096,800	54,919,570	76,016,370	....	76,016,370	275,009	76,291,379
21. Montville Township	329,711,700	626,949,800	956,661,500	....	956,661,500	2,640,961	959,302,461
22. Morris Township	1,308,411,700	1,632,387,100	2,940,798,800	....	2,940,798,800	9,711,922	2,950,510,722
23. Morris Plains Borough	112,725,220	277,527,951	390,253,171	....	390,253,171	1,709,594	391,962,765
24. Morristown Town	514,795,900	790,135,425	1,304,931,325	....	1,304,931,325	36,256,685	1,341,188,010
25. Mountain Lakes Borough	82,987,100	128,890,300	211,877,400	2,000	211,875,400	1,010,931	212,886,331

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1990 (Continued)

TAXING DISTRICT	1 Taxable Value		2	3	4	5	6
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2-3)	Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
26. Mt. Arlington Borough	19,595,500	46,092,900	65,688,400	....	65,688,400	231,598	65,919,998
27. Mt. Olive Township	221,982,195	414,125,106	636,107,301	....	636,107,301	2,688,563	638,795,864
28. Netcong Borough	53,394,700	111,467,600	164,862,300	....	164,862,300	5,699,218	170,561,518
29. Par-Troy Hills Township	631,753,600	1,859,365,700	2,491,119,300	304,200	2,490,779,100	9,709,412	2,500,488,512
30. Passaic Township	168,599,425	307,843,220	476,442,645	....	476,442,645	6,401,453	482,844,098
31. Pequannock Township	240,245,900	367,734,400	607,980,300	....	607,980,300	1,284,150	609,264,450
32. Randolph Township	246,643,129	559,024,600	805,667,729	....	805,667,729	3,463,677	809,131,406
33. Riverdale Borough	20,430,900	41,634,900	62,065,800	....	62,065,800	2,431,444	64,497,244
34. Rockaway Borough	179,718,600	269,403,800	449,122,400	....	449,122,400	1,692,335	450,814,735
35. Rockaway Township	373,492,500	641,736,683	1,015,229,183	....	1,015,229,183	2,545,462	1,017,774,645
36. Roxbury Township	266,378,400	399,091,700	665,470,100	....	665,470,100	6,378,072	671,848,172
37. Victory Gardens Borough	21,444,700	29,659,900	51,104,600	....	51,104,600	68,171	51,172,771
38. Washington Township	158,046,200	406,725,700	564,771,900	19,700	564,752,200	2,238,987	566,991,187
39. Wharton Borough	38,412,000	99,723,300	138,135,300	....	138,135,300	318,243	138,453,543
Totals	$8,895,658,233	$15,237,941,427	$24,133,599,660	$418,100	$24,133,181,560	$190,881,074	$24,324,062,634

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1990 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	Add Underpayment
1. Boonton Town	$ 4.570	41.91	$ 47,965	....	$ 334,657,116	$ 568,516,351	$ 1,449,981.06	....	....
2. Boonton Township	2.920	43.02	....	....	241,587,587	421,184,420	1,074,216.12	....	....
3. Butler Borough	3.580	63.02	....	....	178,713,748	468,198,629	1,194,124.22	....	....
4. Chatham Borough	3.880	38.02	81,757	....	554,874,386	890,115,950	2,270,209.58	....	....
5. Chatham Township	3.900	38.37	....	....	670,030,441	1,086,298,161	2,770,565.44	....	....
6. Chester Borough	2.360	71.62	....	....	57,059,201	196,251,062	500,531.46	....	....
7. Chester Township	3.300	51.92	....	....	331,505,783	686,471,157	1,750,820.66	....	....
8. Denville Township	2.200	69.81	175,586	....	401,954,150	1,300,484,221	3,316,839.49	....	....
9. Dover Town	4.930	40.05	90,593	....	491,043,807	814,104,237	2,076,344.36	....	....
10. East Hanover Township	1.730	71.88	....	....	456,075,543	1,556,139,723	3,968,879.90	....	....
11. Florham Park Borough	1.550	69.01	....	....	524,753,494	1,644,360,120	4,193,882.93	....	....
12 Hanover Township	2.520	45.53	....	....	1,250,851,309	2,242,162,260	5,718,556.37	....	....
13. Harding Township	1.120	66.97	....	....	345,192,871	1,040,987,010	2,655,000.93	....	....
14. Jefferson Township	7.490	22.36	....	....	919,424,009	1,183,987,644	3,019,719.05	....	....
15. Kinnelon Borough	2.080	76.16	....	....	251,640,586	1,050,406,036	2,679,023.83	....	....
16. Lincoln Park Borough	4.200	44.98	....	....	415,710,017	752,366,978	1,918,885.64	....	....
17. Madison Borough	2.740	57.14	92,369	....	655,054,255	1,548,937,275	3,950,510.31	....	....
18. Mendham Borough	1.650	90.34	....	....	66,634,736	660,882,530	1,685,557.76	....	....
19. Mendham Township	6.390	21.99	....	....	669,544,445	858,304,813	2,189,076.38	....	....
20. Mine Hill Township	5.560	31.99	....	....	165,326,389	241,617,768	616,237.66	....	....
21. Montville Township	2.700	51.58	....	....	913,547,701	1,872,850,162	4,776,638.79	....	....
22. Morris Township	1.280	101.74	....	$ 12,530,827	....	2,937,979,895	7,493,214.89	....	....
23. Morris Plains Borough	3.300	50.08	....	....	406,771,578	798,734,343	2,037,143.99	....	....
24. Morristown Town	1.890	88.90	151,170	....	196,079,564	1,537,418,744	3,921,132.70	....	....
25. Mountain Lakes Borough	4.770	40.29	....	....	316,164,643	529,050,974	1,349,325.99	....	....

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1990 (Continued)

	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
TAXING DISTRICT	General Tax Rate to Apply per $100 Valuation	County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
26. Mt. Arlington Borough	7.150	28.42	....	....	166,464,760	232,384,758	592,689.19	....	....
27. Mt. Olive Township	4.370	45.73	....	....	760,275,328	1,399,071,192	3,568,282.11	....	....
28. Netcong Borough	2.000	93.82	....	....	14,046,798	184,608,316	470,837.05	....	....
29. Par-Troy Hills Township	3.090	44.23	....	....	3,180,464,386	5,680,952,898	14,489,071.53	....	....
30. Passaic Township	2.570	63.67	....	....	278,970,134	761,814,232	1,942,980.54	....	....
31. Pequannock Township	3.310	58.55	....	....	437,513,612	1,046,778,062	2,669,770.81	....	....
32. Randolph Township	4.050	45.39	....	....	981,245,184	1,790,376,590	4,566,292.83	....	....
33. Riverdale Borough	6.680	24.92	....	....	192,098,990	256,596,234	654,439.71	....	....
34. Rockaway Borough	1.940	98.95	....	....	16,620,870	467,435,605	1,192,178.15	....	....
35. Rockaway Township	3.510	54.72	....	....	856,674,099	1,874,448,744	4,780,715.92	....	....
36. Roxbury Township	4.350	41.47	87,069	....	963,293,098	1,635,228,339	4,170,592.65	....	....
37. Victory Gardens Borough	1.780	104.14	....	1,804,518	....	49,368,253	125,912.00	....	....
38. Washington Township	4.100	45.23	....	....	690,668,522	1,257,659,709	3,207,617.07	....	....
39. Wharton Borough	4.420	42.87	....	....	190,717,629	329,171,172	839,537.99	....	....
Totals	....	....	$726,509	$14,335,345	$19,543,250,769	$43,853,704,567	$111,847,337.06	....	....

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1990 (Continued)

	12 Apportionment of Taxes								
	Section A County Taxes			Section B			Section C Local Taxes to Be Raised for		
TAXING DISTRICT	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	(c) County Open Space Preservation Trust Fund Tax (C.30, L.1989)	I District School Purposes		
	(b) Appeals and Corrected Errors (R.S. 54:4-49, R.S. 54:4-53)						(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget
	Deduct Overpayment	Add Underpayment							
1. Boonton Town	$ 1,458.71	....	$ 1,448,522.35	....	....	....	$ 6,531,469.25	....	....
2. Boonton Township	....	....	1,074,216.12	....	....	....	3,025,599.00	....	....
3. Butler Borough	1,039.69	....	1,193,084.53	....	....	....	6,632,703.00	....	....
4. Chatham Borough	2,626.61	....	2,267,582.97	....	....	....	....	$ 7,237,321.99	....
5. Chatham Township	38,689.41	....	2,731,876.03	....	....	....	....	9,417,775.51	....
6. Chester Borough	1,367.67	....	499,163.79	....	....	....	1,253,074.13	720,334.41	....
7. Chester Township	1,903.73	....	1,748,916.93	....	....	....	4,581,856.12	3,154,495.34	....
8. Denville Township	2,928.83	....	3,313,910.66	....	....	....	6,714,262.50	5,646,214.89	....
9. Dover Town	1,346.11	....	2,074,998.25	....	....	....	7,886,008.50	....	....
10. East Hanover Township	3,959.11	....	3,964,920.79	....	....	....	6,970,398.50	3,726,265.81	....
11. Florham Park Borough	9,127.15	....	4,184,755.78	....	....	....	5,378,172.00	3,488,497.69	....
12. Hanover Township	52,615.04	....	5,665,941.33	....	....	....	9,229,607.00	5,125,803.02	....
13. Harding Township	233.52	....	2,654,767.41	....	....	....	3,012,616.50	....	....
14. Jefferson Township	4,602.49	....	3,015,116.56	....	....	....	13,107,865.00	....	....
15. Kinnelon Borough	9,604.96	....	2,669,418.87	....	....	....	10,503,421.50	....	....
16. Lincoln Park Borough	9,695.55	....	1,909,190.09	....	....	....	7,446,246.50	....	....
17. Madison Borough	3,344.82	....	3,947,165.49	....	....	....	12,603,991.50	....	....
18. Mendham Borough	549.99	....	1,685,007.77	....	....	....	3,286,152.50	3,241,260.47	....
19. Mendham Township	22,493.18	....	2,166,583.20	....	....	....	3,451,015.50	3,762,422.04	....
20. Mine Hill Township	786.95	....	615,450.71	....	....	....	2,679,130.50	....	....
21. Montville Township	9,586.86	....	4,767,051.93	....	....	....	17,238,712.31	....	....
22. Morris Township	288,216.64	....	7,204,998.25	....	....	....	....	21,339,375.52	....
23. Morris Plains Borough	121,866.85	....	1,915,277.14	....	....	....	6,354,065.00	....	....
24. Morristown Town	....	$ 61,543.32	3,982,676.02	....	....	....	....	11,583,396.48	....
25. Mountain Lakes Borough	335.01	....	1,348,990.98	....	....	....	7,188,603.56	....	....

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1990 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B			Section C Local Taxes to Be Raised for		
	II Adjustments Resulting From (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	(c) County Open Space Preservation Trust Fund Tax (C.30, L.1989)	I District School Purposes		
	Deduct Overpayment	Add Underpayment					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget
26. Mt. Arlington Borough	53.82	....	592,635.37	....	....	....	2,756,603.00	....	....
27. Mt. Olive Township	....	32,940.32	3,601,222.43	....	....	....	18,799,078.87	....	....
28. Netcong Borough	777.18	....	470,059.87	....	....	....	1,307,514.50	724,875.17	....
29. Par-Troy Hills Township	40,388.31	....	14,448,683.22	....	....	....	45,327,177.50	....	....
30. Passaic Township	7,229.74	....	1,935,750.80	....	....	....	4,787,513.00	2,229,487.57	....
31. Pequannock Township	4,003.99	....	2,665,766.82	....	....	....	13,319,555.00	....	....
32. Randolph Township	2,459.22	....	4,563,833.61	....	....	....	20,951,736.75	....	....
33. Riverdale Borough	244.24	....	654,195.47	....	....	....	2,193,791.84	....	....
34. Rockaway Borough	143.42	....	1,192,034.73	....	....	....	2,830,791.00	2,210,104.49	....
35. Rockaway Township	23,040.05	....	4,757,675.87	....	....	....	14,027,893.50	7,862,326.68	....
36. Roxbury Township	309.00	....	4,170,283.65	....	....	....	17,858,550.69	....	....
37. Victory Gardens Borough	....	....	125,912.00	....	....	....	622,515.50	....	....
38. Washington Township	2,915.15	....	3,204,701.92	....	....	....	10,020,283.00	5,318,053.19	....
39. Wharton Borough	1,611.04	....	837,926.95	....	....	....	2,417,111.50	1,384,250.92	....
Totals	$671,554.04	$94,483.64	$111,270,266.66	....	....	....	$302,295,086.02	$98,172,261.19	....

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1990 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Boonton Town	$ 2,692,143.39	$ 10,672,134.99	$ 21,304,500	$ 744,555.26	$ 1,100,507.44	$ 205,000.00	$ 2,050,062.70	$ 53,750	$ 22,400
2. Boonton Township	1,134,472.38	5,234,287.50	11,171,800	175,000.00	337,720.37	137,000.00	649,720.37	14,750	11,900
3. Butler Borough	2,529,109.00	10,354,896.53	39,691,500	595,000.00	2,228,295.78	225,000.00	3,048,295.78	40,750	22,900
4. Chatham Borough	3,496,118.63	13,001,023.59	37,647,100	1,650,000.00	1,206,810.91	110,000.00	2,966,810.91	23,000	26,700
5. Chatham Township	4,060,851.65	16,210,503.19	34,583,600	1,100,000.00	1,260,122.67	200,000.00	2,560,122.67	13,250	26,500
6. Chester Borough	811,897.91	3,284,470.24	9,100,300	28,244.20	576,452.94	260,000.00	864,697.14	4,250	3,600
7. Chester Township	2,210,520.49	11,695,788.88	35,005,600	525,000.00	1,475,660.03	243,000.00	2,243,660.03	6,750	12,700
8. Denville Township	4,076,763.91	19,751,151.96	74,266,600	1,000,000.00	3,935,126.19	375,000.00	5,310,126.19	67,000	46,350
9. Dover Town	5,944,333.00	15,905,339.75	39,452,900	628,000.00	2,069,522.64	251,764.00	2,949,286.64	64,250	27,700
10. East Hanover Township	4,351,627.29	19,013,212.39	64,192,100	450,000.00	4,590,391.83	163,000.00	5,203,391.83	36,750	31,000
11. Florham Park Borough	4,195,752.00	17,247,177.47	150,573,000	885,000.00	1,455,090.00	176,000.00	2,516,090.00	20,250	34,100
12. Hanover Township	4,907,409.94	24,928,761.29	95,697,100	3,300,000.00	2,812,241.22	368,000.00	6,480,241.22	56,750	45,900
13. Harding Township	2,071,297.98	7,738,681.89	77,792,600	675,000.00	610,053.86	114,000.00	1,399,053.86	6,500	11,250
14. Jefferson Township	3,677,500.00	19,800,481.56	20,416,100	900,000.00	2,825,500.00	650,000.00	4,375,500.00	72,750	46,000
15. Kinnelon Borough	3,414,451.41	16,587,291.78	45,675,800	1,100,000.00	645,041.78	325,000.00	2,070,041.78	10,000	23,500
16. Lincoln Park Borough	4,777,286.35	14,132,722.94	24,887,980	695,000.00	1,863,331.89	120,000.00	2,678,331.89	36,000	25,250
17. Madison Borough	7,913,375.26	24,464,532.25	135,899,900	1,064,000.00	4,341,497.13	125,000.00	5,530,497.13	52,250	39,350
18. Mendham Borough	1,565,698.00	9,778,118.74	50,578,200	450,000.00	1,165,281.00	100,000.00	1,715,281.00	7,750	14,750
19. Mendham Township	2,681,529.26	12,061,550.00	13,714,900	685,000.00	633,569.50	285,142.00	1,603,711.50	4,250	11,350
20. Mine Hill Township	939,879.36	4,234,460.57	3,035,400	170,000.00	405,679.34	150,000.00	725,679.34	29,500	13,400
21. Montville Township	3,842,604.95	25,848,369.19	56,586,600	1,218,400.00	2,890,921.29	415,000.00	4,524,321.29	42,000	43,750
22. Morris Township	9,048,042.68	37,592,416.45	262,243,225	1,000,000.00	4,747,878.31	812,000.00	6,559,878.31	48,500	51,900
23. Morris Plains Borough	4,635,989.47	12,905,331.61	15,576,540	686,000.00	1,160,544.00	90,000.00	1,936,544.00	19,500	20,900
24. Morristown Town	9,765,461.00	25,331,533.50	439,293,200	2,425,000.00	11,258,182.00	700,000.00	14,383,182.00	42,000	19,700
25. Mountain Lakes Borough	1,612,362.08	10,149,956.62	40,482,400	697,597.00	934,472.62	100,000.00	1,732,069.62	1,500	8,900

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1990 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
26. Mt. Arlington Borough	1,363,304.00	4,712,542.37	6,785,300	142,000.00	358,054.20	283,712.50	783,766.70	15,000	8,550
27. Mt. Olive Township	5,503,803.00	27,904,104.30	39,439,700	937,500.00	3,622,928.00	720,000.00	5,280,428.00	54,250	30,500
28. Netcong Borough	897,892.32	3,400,341.86	8,835,800	210,000.00	412,000.61	70,000.00	692,000.61	25,500	8,800
29. Par-Troy Hills Township	17,467,401.07	77,243,261.79	238,073,370	984,000.00	12,620,738.70	1,990,000.00	15,594,738.70	122,000	108,550
30. Passaic Township	3,434,634.66	12,387,386.03	27,252,450	963,000.00	2,286,915.16	270,000.00	3,519,915.16	35,250	24,800
31. Pequannock Township	4,179,340.00	20,164,661.82	121,149,700	1,100,000.00	1,619,156.70	170,000.00	2,889,156.70	72,000	52,250
32. Randolph Township	7,176,996.00	32,692,566.36	73,411,500	1,567,000.00	4,302,272.30	640,000.00	6,509,272.30	25,000	41,050
33. Riverdale Borough	1,456,616.60	4,304,603.91	3,654,300	140,000.00	573,311.34	125,000.00	838,311.34	14,750	10,500
34. Rockaway Borough	2,509,660.76	8,742,590.98	50,029,100	500,000.00	696,010.80	165,000.00	1,361,010.80	37,500	21,250
35. Rockaway Township	9,031,794.00	35,679,690.05	438,470,900	2,055,000.00	2,806,501.00	450,000.00	5,311,501.00	50,250	49,550
36. Roxbury Township	7,195,462.20	29,224,296.54	51,322,700	850,000.00	3,168,420.44	617,000.00	4,635,420.44	71,250	61,050
37. Victory Gardens Borough	158,238.77	906,666.27	8,812,700	202,752.00	159,809.00	30,000.00	392,561.00	4,250	1,550
38. Washington Township	4,697,085.00	23,240,123.11	38,138,200	1,550,000.00	1,615,724.00	470,000.00	3,635,724.00	24,000	30,200
39. Wharton Borough	1,479,856.00	6,119,145.37	9,377,700	200,000.00	741,662.00	100,000.00	1,041,662.00	26,000	15,650
Totals	$162,908,561.77	$674,646,175.64	$2,913,622,365	$34,248,048.46	$91,513,398.99	$12,800,618.50	$138,562,065.95	$1,351,000.00	$1,106,000.00

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget	$ 37,857,936.17
Rate per $100 to be applied to Column 11 for apportionment of County Taxes	.25504650
County Percentage Level of Taxable Value of Real Property	100%

Net County Taxes Apportioned (12A III)	$111,270,266.66
Adjustments (Net Total 12A II)	$ 577,070.40
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$111,847,337.06

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1990

	1		2	3	4	5	6
	Taxable Value						
TAXING DISTRICT	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2-3)	Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Barnegat Township	$ 166,032,800	$ 284,766,000	$ 450,798,800	....	$ 450,798,800	$ 5,779,443	$ 456,578,243
2. Barnegat Light Borough	265,123,850	96,626,565	361,750,415	....	361,750,415	474,185	362,224,600
3. Bay Head Borough	169,846,850	80,156,150	250,003,000	....	250,003,000	396,537	250,399,537
4. Beach Haven Borough	126,168,960	154,204,796	280,373,756	....	280,373,756	782,729	281,156,485
5. Beachwood Borough	188,537,100	205,704,100	394,241,200	....	394,241,200	939,857	395,181,057
6. Berkeley Township	255,745,800	808,744,100	1,064,489,900	....	1,064,489,900	5,164,090	1,069,653,990
7. Brick Township	520,096,250	1,277,111,350	1,797,207,600	....	1,797,207,600	9,133,378	1,806,340,978
8. Dover Township	1,124,782,200	1,718,901,100	2,843,683,300	$ 14,971,100	2,828,712,200	17,894,850	2,846,607,050
9. Eagleswood Township	44,936,300	48,879,400	93,815,700	....	93,815,700	645,159	94,460,859
10. Harvey Cedars Borough	336,489,400	98,972,100	435,461,500	....	435,461,500	869,984	436,331,484
11. Island Heights Borough R	75,997,900	59,757,000	135,754,900	....	135,754,900	192,859	135,947,759
12. Jackson Township	842,892,200	769,775,200	1,612,667,400	....	1,612,667,400	11,044,019	1,623,711,419
13. Lacey Township	156,399,900	454,167,600	610,567,500	5,800	610,561,700	4,491,346	615,053,046
14. Lakehurst Borough	19,987,200	40,391,800	60,379,000	....	60,379,000	2,789,036	63,168,036
15. Lakewood Township	250,148,900	1,019,354,900	1,269,503,800	63,185,800	1,206,318,000	13,847,928	1,220,165,928
16. Lavallette Borough	238,724,800	147,885,000	386,609,800	....	386,609,800	2,577,991	389,187,791
17. Little Egg Harbor Township	129,469,547	292,200,400	421,669,947	116,400	421,553,547	3,992,240	425,545,787
18. Long Beach Township R	1,766,410,500	580,506,436	2,346,916,936	....	2,346,916,936	4,733,564	2,351,650,500
19. Manchester Township R	520,849,225	1,107,821,975	1,628,671,200	....	1,628,671,200	11,003,335	1,639,674,535
20. Mantoloking Borough	153,403,300	88,990,900	242,394,200	....	242,394,200	172,259	242,566,459
21. Ocean Township R	246,823,433	180,387,246	427,210,679	....	427,210,679	1,594,335	428,805,014
22. Ocean Gate Borough	62,183,550	62,120,150	124,303,700	....	124,303,700	347,022	124,650,722
23. Pine Beach Borough R	62,326,200	69,287,400	131,613,600	....	131,613,600	294,219	131,907,819
24. Plumsted Township R	119,860,345	125,668,500	245,528,845	....	245,528,845	3,405,773	248,934,618
25. Pt. Pleasant Borough R	791,063,300	631,537,100	1,422,600,400	....	1,422,600,400	8,083,409	1,430,683,809
26. Pt. Pleasant Beach Boro R	454,802,100	262,043,600	716,845,700	....	716,845,700	794,445	717,640,145
27. Seaside Heights Borough	138,113,500	133,891,440	272,004,940	....	272,004,940	483,404	272,488,344
28. Seaside Park Borough	323,129,700	162,528,000	485,657,700	....	485,657,700	853,251	486,510,951
29. Ship Bottom Borough R	273,045,600	149,956,130	423,001,730	....	423,001,730	650,185	423,651,915
30. South Toms River Borough	37,136,300	56,609,000	93,745,300	....	93,745,300	560,208	94,305,508
31. Stafford Township R	639,371,800	690,718,053	1,330,089,853	....	1,330,089,853	8,552,927	1,338,642,780
32. Surf City Borough	110,882,300	142,363,900	253,246,200	....	253,246,200	1,642,968	254,889,168
33. Tuckerton Borough	88,013,800	88,491,600	176,505,400	....	176,505,400	1,220,564	177,725,964
Totals	$10,698,794,910	$12,090,518,991	$22,789,313,901	$78,279,100	$22,711,034,801	$125,407,499	$22,836,442,300

R=Revalued District

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1990 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Barnegat Township	$ 2.760	79.35	....	....	$ 118,043,332	$ 574,621,575	$ 2,138,438.91	....	....
2. Barnegat Light Borough	.833	100.83	....	$ 2,258,663	....	359,965	1,339,603.66	....	....
3. Bay Head Borough	1.636	58.59	$ 409,163	....	177,554,038	428,362,738	1,594,140.54	....	....
4. Beach Haven Borough	2.362	49.91	....	....	283,662,774	564,819,259	2,101,959.85	....	....
5. Beachwood Borough	2.060	101.74	....	6,255,167	....	388,925,890	1,447,377.35	....	....
6. Berkeley Township	3.206	42.99	....	....	1,418,453,972	2,488,107,962	9,259,427.60	....	....
7. Brick Township	4.334	37.55	....	....	3,001,430,944	4,807,771,922	17,891,995.32	....	....
8. Dover Township	3.840	99.02	....	....	3,163,855,732	6,010,462,782	22,367,777.36	....	....
9. Eagleswood Township	2.468	89.45	....	....	11,300,648	105,761,507	393,588.64	....	....
10. Harvey Cedars Borough	.907	101.84	....	7,536,863	....	428,794,621	1,595,747.78	....	....
11. Island Heights Borough	1.627	104.10	....	5,015,736	....	130,932,023	487,260.04	....	....
12. Jackson Township	2.448	98.99	....	....	22,268,095	1,645,979,514	6,125,468.98	....	....
13. Lacey Township	3.709	37.46	....	....	1,022,357,474	1,637,410,520	6,093,579.70	....	....
14. Lakehurst Borough	3.435	86.55	....	....	9,766,916	72,934,952	271,425.48	....	....
15. Lakewood Township	3.535	61.41	....	....	769,725,397	1,989,891,325	7,405,327.63	....	....
16. Lavallette Borough	1.695	56.68	....	....	296,577,416	685,765,207	2,552,056.98	....	....
17. Little Egg Harbor Township	4.280	47.38	....	....	469,343,783	894,889,570	3,330,307.73	....	....
18. Long Beach Township	.948	96.22	....	....	95,176,302	2,446,826,802	9,105,800.86	....	....
19. Manchester Township	2.052	94.08	....	....	104,745,914	1,744,420,449	6,491,814.30	....	....
20. Mantoloking Borough	1.212	56.19	....	....	189,155,554	431,722,013	1,606,641.99	....	....
21. Ocean Township	2.059	103.91	....	15,371,979	....	413,433,035	1,538,580.04	....	....
22. Ocean Gate Borough	1.736	112.50	....	13,649,798	....	111,000,924	413,086.99	....	....
23. Pine Beach Borough	1.767	107.70	....	9,258,322	....	122,649,497	456,436.84	....	....
24. Plumsted Township	1.808	109.36	....	19,978,255	....	228,956,363	852,055.01	....	....
25. Pt. Pleasant Borough	1.654	104.61	....	58,375,761	....	1,372,308,048	5,107,007.90	....	....
26. Pt. Pleasant Beach Boro	1.365	101.57	....	3,674,145	....	713,966,000	2,657,005.48	....	....
27. Seaside Heights Borough	2.000	83.13	....	....	58,086,388	330,574,732	1,230,225.07	....	....
28. Seaside Park Borough	1.245	109.25	....	39,735,835	....	446,775,116	1,662,661.71	....	....
29. Ship Bottom Borough	1.200	99.94	....	....	2,440,773	426,092,688	1,585,692.60	....	....
30. South Toms River Borough	2.559	89.74	....	....	11,588,375	105,893,883	394,081.27	....	....
31. Stafford Township	1.492	100.17	....	128,674	....	1,338,514,106	4,981,244.64	....	....
32. Surf City Borough	2.024	49.31	....	....	261,429,279	516,318,447	1,921,465.37	....	....
33. Tuckerton Borough	2.156	98.91	....	....	2,711,067	180,437,031	671,491.27	....	....
Totals	....	....	$409,163	$181,239,198	$11,489,674,173	$34,145,286,438	$127,070,774.89	....	....

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1990 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B			Section C Local Taxes to Be Raised for		
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	(c) County Open Space Preservation Trust Fund Tax (C.30, L.1989)	I District School Purposes		
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)						(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget
	Deduct Overpayment	Add Underpayment							
1. Barnegat Township	$ 12,222.03	....	$ 2,126,216.88	$ 145,573.01	$ 56,570.27	....	$ 7,746,054.42	....	....
2. Barnegat Light Borough	8,366.10	....	1,331,237.56	91,144.92	....	....	....	1,018,759.67	....
3. Bay Head Borough	473.77	....	1,593,666.77	109,101.28	42,396.27	....	987,884.00	....	....
4. Beach Haven Borough	4,614.80	....	2,097,345.05	....	....	....	743,006.00	1,114,202.03	....
5. Beachwood Borough	2,920.49	....	1,444,456.86	98,889.40	38,428.57	....	....	4,549,001.10	....
6. Berkeley Township	9,093.95	....	9,250,333.65	633,278.73	246,090.23	....	8,976,832.75	9,469,262.49	....
7. Brick Township	9,058.78	....	17,882,936.54	1,224,258.10	475,737.90	....	42,716,935.30	....	....
8. Dover Township	44,306.21	....	22,323,471.15	1,528,295.16	593,890.10	....	....	69,356,713.08	....
9. Eagleswood Township	1,020.89	....	392,567.75	26,876.05	10,443.67	....	811,962.00	743,286.04	....
10. Harvey Cedars Borough	30,853.07	....	1,564,894.71	107,167.20	....	....	....	1,152,062.48	....
11. Island Heights Borough	3,121.29	....	484,138.75	33,147.28	12,881.58	....	763,244.00	424,349.54	....
12. Jackson Township	45,862.41	....	6,079,606.57	416,262.60	161,741.73	....	21,814,988.50	....	....
13. Lacey Township	11,647.31	....	6,081,932.39	416,376.27	161,804.25	....	15,479,799.69	....	....
14. Lakehurst Borough	663.20	....	270,762.28	18,536.93	7,203.14	....	872,961.00	....	....
15. Lakewood Township	13,535.31	....	7,391,792.32	....	196,651.51	....	22,404,976.50	....	....
16. Lavallette Borough	....	$ 1,566.77	2,553,623.75	174,816.52	67,932.38	....	1,793,606.00	....	....
17. Little Egg Harbor Township	5,906.34	....	3,324,401.39	227,591.94	88,442.08	....	5,214,875.78	5,989,423.33	....
18. Long Beach Township	3,848.37	....	9,101,952.49	623,114.69	....	....	....	6,637,070.23	....
19. Manchester Township	73,058.97	....	6,418,755.33	439,508.16	170,805.74	....	15,498,667.50	....	....
20. Mantoloking Borough	23.45	....	1,606,618.54	109,987.42	42,740.52	....	116,563.00	....	....
21. Ocean Township	2,830.32	....	1,535,749.72	105,139.10	40,857.13	....	5,970,587.00	....	....
22. Ocean Gate Borough	1,390.88	....	411,696.11	28,185.90	10,953.21	....	722,945.00	362,606.26	....
23. Pine Beach Borough	1,382.20	....	455,054.64	31,154.18	12,106.66	....	....	1,418,370.38	....
24. Plumsted Township	....	1,624.35	853,679.36	58,439.29	22,713.67	....	3,039,493.00	....	....
25. Pt. Pleasant Borough	117,821.07	....	4,989,186.83	341,712.83	132,694.51	....	14,177,080.00	....	....
26. Pt. Pleasant Beach Boro	30,166.72	....	2,626,838.76	179,865.95	69,901.91	....	4,693,734.25	....	....
27. Seaside Heights Borough	1,788.37	....	1,228,436.70	84,099.57	32,681.04	....	1,169,527.00	866,020.68	....
28. Seaside Park Borough	7,342.90	....	1,655,318.81	113,330.60	44,037.66	....	898,051.00	1,415,318.03	....
29. Ship Bottom Borough	6,121.63	....	1,579,570.97	108,143.41	....	....	....	1,293,536.27	....
30. South Toms River Borough	976.97	....	393,104.30	26,912.68	10,458.10	....	....	1,210,768.92	....
31. Stafford Township	16,158.31	....	4,965,086.33	339,923.72	132,094.50	....	7,428,701.00	2,789,656.40	....
32. Surf City Borough	459.76	....	1,921,005.61	131,510.53	....	....	....	1,507,513.22	....
33. Tuckerton Borough	4,667.35	....	666,823.92	45,656.58	17,741.67	....	1,169,687.50	1,103,692.65	....
Totals	$471,703.22	$3,191.12	$126,602,262.79	$8,018,000.00	$2,900,000.00	....	$185,212,162.19	$122,421,612.80	....

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1990 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Barnegat Township	$ 2,524,000.00	$ 12,598,414.58	$ 20,548,700	$ 1,500,000.00	$ 1,474,000.00	$ 450,000	$ 3,424,000.00	$ 76,750	$ 39,300
2. Barnegat Light Borough	573,000.00	3,014,142.15	68,962,200	253,000.00	335,000.00	110,000	698,000.00	7,000	4,900
3. Bay Head Borough	1,361,761.00	4,094,809.32	23,548,900	331,600.00	507,617.54	125,000	964,217.54	6,000	5,150
4. Beach Haven Borough	2,685,000.00	6,639,553.08	15,875,200	552,000.00	428,000.00	305,000	1,285,000.00	15,750	9,100
5. Beachwood Borough	2,008,000.00	8,138,775.93	33,061,707	1,000,000.00	668,000.00	315,000	1,983,000.00	73,750	28,150
6. Berkeley Township	5,716,556.50	34,292,354.35	334,261,700	2,800,000.00	6,052,175.18	900,000	9,752,175.18	1,245,500	309,300
7. Brick Township	15,981,546.00	78,281,413.84	170,762,900	6,325,000.00	6,016,814.25	2,400,000	14,741,814.25	502,750	250,100
8. Dover Township	15,481,994.97	109,284,364.46	298,149,400	12,000,000.00	11,991,450.19	3,500,000	27,491,450.19	687,500	258,000
9. Eagleswood Township	345,623.48	2,330,758.99	11,593,700	....	556,234.21	202,995	759,229.21	16,250	4,700
10. Harvey Cedars Borough	1,130,600.00	3,954,724.39	15,971,800	148,000.00	240,000.00	89,000	477,000.00	4,250	2,850
11. Island Heights Borough	493,607.63	2,211,368.78	9,163,300	110,800.00	207,680.97	122,000	440,480.97	15,250	6,800
12. Jackson Township	11,273,201.39	39,745,800.79	119,828,850	343,000.00	3,627,030.29	2,500,000	6,470,030.29	114,000	72,150
13. Lacey Township	669,313.13	22,809,225.73	45,229,170	3,000,000.00	9,985,939.31	775,000	13,760,939.31	300,000	109,350
14. Lakehurst Borough	999,810.00	2,169,273.35	15,037,600	80,000.00	522,000.00	110,000	712,000.00	16,250	7,250
15. Lakewood Township	13,129,754.00	43,123,174.33	179,222,800	2,186,000.00	8,256,046.38	2,100,000	12,542,046.38	397,500	103,250
16. Lavallette Borough	2,004,460.93	6,594,439.58	17,648,700	340,000.00	847,045.52	226,000	1,413,045.52	30,750	13,400
17. Little Egg Harbor Township	3,366,000.00	18,210,734.52	26,427,100	2,625,000.00	1,900,000.00	1,000,000	5,525,000.00	146,250	60,950
18. Long Beach Township	5,916,300.00	22,278,437.41	35,565,300	750,000.00	2,007,781.00	298,219	3,056,000.00	57,750	27,100
19. Manchester Township	11,102,477.67	33,630,214.40	159,403,915	792,483.41	3,957,441.37	790,000	5,539,924.78	412,500	195,050
20. Mantoloking Borough	1,062,802.72	2,938,712.20	2,871,700	80,000.00	321,518.22	75,000	476,518.22	250	2,350
21. Ocean Township	1,174,000.00	8,826,332.95	20,905,525	950,000.00	601,000.00	300,000	1,851,000.00	77,000	25,850
22. Ocean Gate Borough	626,900.00	2,163,286.48	6,214,600	4,000.00	252,273.65	100,000	356,273.65	25,750	6,250
23. Pine Beach Borough	413,721.13	2,330,406.99	13,407,200	360,000.00	267,420.92	40,000	667,420.92	18,250	7,950
24. Plumsted Township	524,622.75	4,498,948.07	26,883,400	504,000.00	724,300.60	200,000	1,428,300.60	35,500	16,750
25. Pt. Pleasant Borough	4,015,000.00	23,655,674.17	107,774,600	675,000.00	1,976,875.00	1,125,000	3,776,875.00	209,750	75,950
26. Pt. Pleasant Beach Boro	2,222,019.08	9,792,359.95	67,184,900	705,000.00	1,472,417.90	300,000	2,477,417.90	36,250	17,450
27. Seaside Heights Borough	2,068,452.81	5,449,217.80	32,545,888	153,000.00	2,858,207.00	763,000	3,774,207.00	21,250	5,250
28. Seaside Park Borough	1,930,000.00	6,056,056.10	123,111,500	160,000.00	1,788,000.00	269,000	2,217,000.00	18,750	10,150
29. Ship Bottom Borough	2,101,000.00	5,082,250.65	34,149,200	400,000.00	568,000.00	196,000	1,164,000.00	23,500	8,200
30. South Toms River Borough	772,000.00	2,413,244.00	9,049,200	160,000.00	327,000.00	150,000	637,000.00	25,000	8,250
31. Stafford Township	4,310,202.66	19,965,664.61	117,259,500	1,700,000.00	3,711,384.34	850,000	6,261,384.34	164,250	66,500
32. Surf City Borough	1,598,300.00	5,158,329.36	7,947,700	429,004.00	494,996.00	150,000	1,074,000.00	25,250	9,600
33. Tuckerton Borough	827,710.32	3,831,312.64	9,538,700	295,000.00	479,371.72	210,000	984,371.72	34,750	11,150
Totals	$120,409,738.17	$555,563,775.95	$2,179,106,555	$41,711,887.41	$75,423,021.56	$21,046,214	$138,181,122.97	$4,841,250	$1,778,500

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget .... $ 35,975,607.00
Rate per $100 to be applied to Column 11 for apportionment of County Taxes 0.37214734
Net County Taxes Apportioned (12A III) $126,602,262.79
*Adjustments (Net Total—12.A.II) .... $ 468,512.10
Total County Taxes Apportioned (including Adjustments—Total 12A I) $127,070,774.89

*Net Overpayments are added to the Net Taxes Apportioned
Net Underpayments are deducted from the Net Taxes Apportioned
Rate per $100 to be applied to Column 11 for apportionment of Library Taxes 0.02547681
Rate per $100 to be applied to Column 11 for apportionment of Health Service 0.00990015

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1990

TAXING DISTRICT	1 Taxable Value		2	3	4	5	6
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2-3)	Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Bloomingdale Borough	$ 201,542,770	$ 276,328,740	$ 477,871,510	$ 388,000	$ 477,483,510	$ 1,014,308	$ 478,497,818
2. Clifton City	424,202,850	794,179,650	1,218,382,500	104,400	1,218,278,100	4,891,510	1,223,169,610
3. Haledon Borough	103,207,100	223,629,500	326,836,600	....	326,836,600	9,328,525	336,165,125
4. Hawthorne Borough	702,146,350	671,314,380	1,373,460,730	....	1,373,460,730	2,710,196	1,376,170,926
5. Little Falls Township	331,648,400	407,375,900	739,024,300	....	739,024,300	8,442,427	747,466,727
6. North Haledon Borough	152,304,300	176,850,600	329,154,900	....	329,154,900	626,800	329,781,700
7. Passaic City	62,886,500	211,583,500	274,470,000	1,578,900	272,891,100	5,323,019	278,214,119
8. Paterson City	106,773,715	531,497,652	638,271,367	....	638,271,367	6,455,233	644,726,600
9. Pompton Lakes Borough	282,077,200	436,248,970	718,326,170	875,350	717,450,820	1,937,096	719,387,916
10. Prospect Park Borough	55,630,500	153,838,800	209,469,300	....	209,469,300	545,266	210,014,566
11. Ringwood Borough	508,408,600	339,458,300	847,866,900	....	847,866,900	3,752,234	851,619,134
12. Totowa Borough	373,716,900	805,735,800	1,179,452,700	....	1,179,452,700	3,684,775	1,183,137,475
13. Wanaque Borough	370,534,720	196,854,660	567,389,380	....	567,389,380	1,823,972	569,213,352
14. Wayne Township	439,533,600	932,592,500	1,372,126,100	....	1,372,126,100	6,945,940	1,379,072,040
15. West Milford Township	545,578,820	924,410,400	1,469,989,220	....	1,469,989,220	8,861,139	1,478,850,359
16. West Paterson Borough	136,957,100	276,313,155	413,270,255	....	413,270,255	638,045	413,908,300
Totals	$4,797,149,425	$7,358,212,507	$12,155,361,932	$2,946,650	$12,152,415,282	$66,980,485	$12,219,395,767

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1990 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
				(a)	(b)		I	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Bloomingdale Borough	$ 2.21	113.36	....	$ 53,541,079	....	$ 424,956,739	$ 1,893,813.96	....	....
2. Clifton City	7.50	23.28	$ 111,455	....	4,193,708,570	5,416,989,635	24,140,740.96	....	....
3. Haledon Borough	2.30	93.82	....	....	25,181,031	361,346,156	1,610,334.25	....	....
4. Hawthorne Borough	1.71	104.63	....	45,455,781	....	1,330,715,145	5,930,314.04	....	....
5. Little Falls Township	2.02	74.52	....	....	268,707,797	1,016,174,524	4,528,568.02	....	....
6. North Haledon Borough	3.35	57.10	....	....	249,471,880	579,253,580	2,581,435.75	....	....
7. Passaic City	15.63	20.64	94,693	....	1,117,614,850	1,395,923,662	6,220,914.90	....	....
8. Paterson City	14.91	21.41	338,242	....	2,421,323,261	3,066,388,103	13,665,317.07	....	....
9. Pompton Lakes Borough	2.32	100.32	....	....	10,385,057	729,772,973	3,252,223.38	....	....
10. Prospect Park Borough	1.95	103.92	....	5,360,153	....	204,654,413	912,039.63	....	....
11. Ringwood Borough	2.50	97.78	....	....	20,118,625	871,737,759	3,884,887.53	....	....
12. Totowa Borough	1.45	100.16	....	....	17,852,899	1,200,990,374	5,352,197.35	....	....
13. Wanaque Borough	2.37	108.22	....	38,523,604	....	530,689,748	2,365,011.68	....	....
14. Wayne Township	6.45	28.80	....	....	3,439,390,974	4,818,463,014	21,473,415.19	....	....
15. West Milford Township	2.58	88.08	....	....	204,601,122	1,683,451,481	7,502,278.74	....	....
16. West Paterson Borough	3.67	44.49	....	....	528,340,698	942,248,998	4,199,119.90	....	....
Totals	....	....	$544,390	$142,880,617	$12,496,696,764	$24,573,756,304	$109,512,612.35	....	....

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1990 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B			Section C Local Taxes to Be Raised for		
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	(c) County Open Space Preservation Trust Fund Tax (C.30, L.1989)	I District School Purposes		
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)						(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget
	Deduct Overpayment	Add Underpayment							
1. Bloomingdale Borough	$ 40,244.88	....	$ 1,853,569.08	....	....	....	$ 5,766,027.00	....	....
2. Clifton City	32,586.66	....	24,108,154.30	....	....	....	40,148,334.00	....	$ 838,525.63
3. Haledon Borough	2,904.17	....	1,607,430.08	....	....	....	2,281,574.00	$ 1,466,215.48	....
4. Hawthorne Borough	9,623.92	....	5,920,690.12	....	....	....	12,642,091.39	....	....
5. Little Falls Township	28,852.87	....	4,499,715.15	....	....	....	3,535,075.50	2,450,085.12	....
6. North Haledon Borough	3,360.25	....	2,578,075.50	....	....	....	2,654,528.57	2,458,839.59	....
7. Passaic City	52,481.02	....	6,168,433.88	....	....	....	14,615,373.50	....	....
8. Paterson City	171,899.41	....	13,493,417.66	....	....	....	37,107,398.36	....	908,576.25
9. Pompton Lakes Borough	34,837.92	....	3,217,385.46	....	....	....	8,771,682.00	....	....
10. Prospect Park Borough	951.48	....	911,088.15	....	....	....	1,266,510.00	878,359.17	....
11. Ringwood Borough	11,012.41	....	3,873,875.12	....	....	....	7,307,418.75	4,134,222.77	....
12. Totowa Borough	114,606.23	....	5,237,591.12	....	....	....	4,696,878.00	3,225,337.44	....
13. Wanaque Borough	25,246.24	....	2,339,765.44	....	....	....	3,977,377.00	2,910,546.37	....
14. Wayne Township	41,641.20	....	21,431,773.99	....	....	....	42,667,552.25	....	....
15. West Milford Township	104,443.11	....	7,397,835.63	....	....	....	20,558,707.46	....	....
16. West Paterson Borough	23,245.98	....	4,175,873.92	....	....	....	5,032,472.00	2,564,178.44	....
Totals	$697,937.75	....	$108,814,674.60	....	....	....	$213,028,999.78	$20,087,784.38	$1,747,101.88

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1990 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Bloomingdale Borough	$ 2,954,000.00	$ 10,573,596.08	$ 26,853,745	$ 250,000	$ 875,894.57	$ 240,000.00	$ 1,365,894.57	$ 44,500	$ 25,050
2. Clifton City	26,631,291.39	91,726,305.32	127,748,300	2,600,000	15,827,244.08	1,856,000.00	20,283,244.08	705,750	253,700
3. Haledon Borough	2,353,155.00	7,708,374.56	69,537,100	850,000	1,076,801.90	100,000.00	2,026,801.90	53,250	14,650
4. Hawthorne Borough	4,866,683.00	23,429,464.51	101,463,600	1,300,000	2,315,490.00	315,000.00	3,930,490.00	159,250	58,350
5. Little Falls Township	4,565,022.00	15,049,897.77	121,348,300	....	2,796,816.00	785,000.00	3,581,816.00	92,750	36,300
6. North Haledon Borough	3,340,324.05	11,031,767.71	62,181,400	649,000	1,044,014.84	105,000.00	1,798,014.84	71,000	26,850
7. Passaic City	22,687,053.00	43,470,860.38	129,632,600	678,348	15,189,962.00	1,290,000.00	17,158,310.00	147,750	38,000
8. Paterson City	44,573,074.14	96,082,466.41	298,236,250	650,000	58,943,002.05	4,738,000.00	64,331,002.05	468,750	85,750
9. Pompton Lakes Borough	4,633,100.00	16,622,167.46	85,783,900	130,000	1,490,245.98	420,000.00	2,040,245.98	64,000	36,450
10. Prospect Park Borough	1,019,437.00	4,075,394.32	18,351,700	332,250	423,044.00	41,192.00	796,486.00	37,250	8,950
11. Ringwood Borough	5,901,000.00	21,216,516.64	87,720,500	592,500	1,684,682.43	325,000.00	2,602,182.43	39,750	30,600
12. Totowa Borough	3,890,030.00	17,049,836.56	186,091,500	950,000	2,450,560.00	300,000.00	3,700,560.00	139,250	46,000
13. Wanaque Borough	4,206,100.00	13,433,788.81	235,661,200	384,000	1,011,743.14	249,999.86	1,645,743.00	69,500	29,400
14. Wayne Township	24,740,059.20	88,839,385.44	265,997,000	3,000,000	7,050,182.47	500,000.00	10,550,182.47	169,750	150,350
15. West Milford Township	10,162,670.00	38,119,213.09	97,039,000	2,083,000	3,590,714.11	969,000.00	6,642,714.11	99,750	62,650
16. West Paterson Borough	3,387,899.23	15,160,423.59	64,770,100	635,000	1,476,126.66	196,000.00	2,307,126.66	92,500	34,500
Totals	$169,910,898.01	$513,589,458.65	$1,978,416,195	$15,084,098	$117,246,524.23	$12,430,191.86	$144,760,814.09	$2,454,750	$937,550

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget	$ 3,875,000.00
Rate per $100 to be applied to Column 11 for apportionment of County Taxes	.445648646
Net County Taxes Apportioned (12A III)	$108,814,674.60
‡Adjustments (Net Total 12A IIb)±	$ +697,937.75
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$109,512,612.35

†Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1990

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Alloway Township	$ 18,713,600	$ 47,591,800	$ 66,305,400	....	$ 66,305,400	$ 561,433	$ 66,866,833
2. Carneys Point Township	15,314,250	62,874,120	78,188,370	....	78,188,370	585,215	78,773,585
3. Elmer Borough	10,264,500	42,780,900	53,045,400	....	53,045,400	1,687,993	54,733,393
4. Elsinboro Township	4,304,600	20,474,400	24,779,000	....	24,779,000	194,957	24,973,957
5. Lower Alloways Creek Twp. (R)	19,493,650	89,308,400	108,802,050	....	108,802,050	1,500,000	110,302,050
6. Mannington Township	10,222,800	48,955,600	59,178,400	....	59,178,400	783,500	59,961,900
7. Oldmans Township	6,096,900	21,609,500	27,706,400	....	27,706,400	252,052	27,958,452
8. Penns Grove Borough (R)	18,323,500	75,911,550	94,235,050	$ 110,400	94,124,650	2,019,408	96,144,058
9. Pennsville Township	24,661,000	158,666,340	183,327,340	....	183,327,340	1,502,294	184,829,634
10. Pilesgrove Township	23,024,500	78,931,850	101,956,350	....	101,956,350	1,076,929	103,033,279
11. Pittsgrove Township	60,576,100	162,423,400	222,999,500	....	222,999,500	2,101,932	225,101,432
12. Quinton Township	11,697,000	43,070,600	54,767,600	....	54,767,600	826,778	55,594,378
13. Salem City	18,435,922	104,705,651	123,141,573	....	123,141,573	3,417,350	126,558,923
14. Upper Pittsgrove Township	40,388,900	70,123,700	110,512,600	....	110,512,600	1,375,233	111,887,833
15. Woodstown Borough	10,318,000	45,814,000	56,132,000	....	56,132,000	773,352	56,905,352
Totals	$291,835,222	$1,073,241,811	$1,365,077,033	$110,400	$1,364,966,633	$18,658,426	$1,383,625,059

(R) Revaluated

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1990 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
				(a)	(b)		I	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:51A-4)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Alloway Township	$ 3.28	65.70	....	....	$ 35,914,980	$ 102,781,813	$ 881,666.42	....	....
2. Carneys Point Township	7.18	36.44	....	....	146,678,052	225,451,637	1,933,932.98	....	....
3. Elmer Borough	2.31	120.89	....	$ 8,388,939	....	46,344,454	397,544.54	....	....
4. Elsinboro Township	4.05	60.32	....	....	16,666,396	41,640,353	357,192.58	....	....
5. Lower Alloways Creek Twp.	.99	87.89	....	....	16,746,768	127,048,818	1,089,829.74	....	....
6. Mannington Township	2.83	71.44	....	....	28,066,993	88,028,893	755,115.29	....	....
7. Oldmans Township	6.43	34.43	....	....	54,578,715	82,537,167	708,007.05	....	....
8. Penns Grove Borough	3.04	135.76	....	23,274,688	....	72,869,370	625,076.31	....	....
9. Pennsville Township	6.64	34.51	....	....	439,554,410	624,384,044	5,355,990.92	....	....
10. Pilesgrove Township	2.89	72.15	....	....	41,588,865	144,622,144	1,240,574.42	....	....
11. Pittsgrove Township	2.47	99.74	....	....	2,686,206	227,787,638	1,953,971.29	....	....
12. Quinton Township	3.05	81.15	....	....	14,248,434	69,842,812	599,114.38	....	....
13. Salem City	3.59	129.99	....	23,314,858	....	103,244,065	885,631.64	....	....
14. Upper Pittsgrove Township	2.51	99.21	....	....	3,543,006	115,430,839	990,170.26	....	....
15. Woodstown Borough	5.02	59.17	....	....	39,478,284	96,383,636	826,782.61	....	....
Totals	....	....	....	$54,978,485	$839,751,109	$2,168,397,683	$18,600,600.43	....	....

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1990 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes — Section A County Taxes — II Adjustments Resulting From (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) — Deduct Overpayment	Add Underpayment	III Net County Taxes Apportioned	Section B — (a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	(c) County Open Space Preservation Trust Fund Tax (C.30, L.1989)	Section C Local Taxes to Be Raised for — I District School Purposes — (a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget
1. Alloway Township	$ 2,045.52	....	$ 879,620.90	....	....	....	$ 1,271,340.47	....	....
2. Carneys Point Township	....	$ 1,815.48	1,935,748.46	....	....	....	....	$ 3,237,388.35	....
3. Elmer Borough	....	....	397,544.54	....	....	....	634,098.00	....	....
4. Elsinboro Township	854.26	....	356,338.32	....	....	....	456,562.00	....	....
5. Lower Alloways Creek Twp.	....	64.17	1,089,893.91	....	....	....	....	....	....
6. Mannington Township	144.30	....	754,970.99	....	....	....	881,669.00	....	....
7. Oldmans Township	....	296.14	708,303.19	....	....	....	937,618.78	....	....
8. Penns Grove Borough	660.00	....	624,416.31	....	....	....	....	1,034,886.08	....
9. Pennsville Township	1,333.41	....	5,354,657.51	....	....	....	6,745,791.05	....	....
10. Pilesgrove Township	....	998.52	1,241,572.94	....	....	....	....	1,734,525.76	....
11. Pittsgrove Township	2,863.68	....	1,951,107.61	....	....	....	3,059,121.21	....	....
12. Quinton Township	....	54.06	599,168.44	....	....	....	902,610.50	....	....
13. Salem City	2,541.60	....	883,090.04	....	....	....	2,120,496.91	....	$ 25,318.59
14. Upper Pittsgrove Township	6,152.00	....	984,018.26	....	....	....	1,818,967.00	....	....
15. Woodstown Borough	11,731.25	....	815,051.36	....	....	....	....	1,255,798.24	....
Totals	$28,326.02	$3,228.37	$18,575,502.78	....	....	....	18,828,274.92	$7,262,598.43	$25,318.59

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1990 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	11 Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Alloway Township	$ 38,825.64	$ 2,189,787.01	$ 7,269,700	$ 197,484.04	$ 471,281.55	$ 210,000.00	$ 878,765.59	$ 30,750.00	$ 9,650.00
2. Carneys Point Township	482,637.31	5,655,774.12	11,921,700	90,500.00	3,136,562.69	379,400.00	3,606,462.69	57,250.00	83,150.00
3. Elmer Borough	228,244.00	1,259,886.54	18,142,300	125,780.61	163,494.84	40,000.00	329,275.45	18,250.00	4,500.00
4. Elsinboro Township	197,405.88	1,010,306.20	665,000	65,000.00	96,637.16	53,000.00	214,637.16	16,000.00	6,250.00
5. Lower Alloways Creek Twp.	....	1,089,893.91	16,797,600	1,748 195.00	9,438,000.00	30,000.00	11,216,195.00	11,250.00	4,650.00
6. Mannington Township	54,636.00	1,691,275.99	18,767,700	190,000.00	345,759.00	110,000.00	645,759.00	17,000.00	5,200.00
7. Oldmans Township	151,773.00	1,797,694.97	7,907,300	277,500.00	261,579.00	130,000.00	669,079.00	10,000.00	5,350.00
8. Penns Grove Borough	1,259,000.60	2,918,302.99	25,169,200	290,000.00	1,511,373.92	290,000.00	2,091,373.92	39,000.00	9,100.00
9. Pennsville Township	160,235.00	12,260,683.56	28,788,050	750,000.00	6,512,544.00	690,000.00	7,952,544.00	109,500.00	56,650.00
10. Pilesgrove Township	....	2,976,098.70	2,287,600	687,027.93	545,831.58	140,000.00	1,372,859.51	13,500.00	9,600.00
11. Pittsgrove Township	541,518.17	5,551,746.99	19,599,900	400,000.00	766,431.83	550,000.00	1,716,431.83	63,250.00	19,750.00
12. Quinton Township	189,013.30	1,690,792.24	5,549,700	130,000.00	387,406.30	183,000.00	700,406.30	28,750.00	8,400.00
13. Salem City	1,512,533.39	4,541,438.93	36,997,850	450,000.00	1,724,752.13	415,000.00	2,589,752.13	53,000.00	14,350.00
14. Upper Pittsgrove Township	....	2,802,985.26	6,221,100	802,817.01	469,291.95	120,000.00	1,392,108.96	23,000.00	8,600.00
15. Woodstown Borough	785,200.00	2,856,049.60	7,846,200	184,463.25	346,981.65	153,672.00	685,116.90	23,000.00	9,200.00
Totals	$5,601,022.29	$50,292,717.01	$213,930,900	$6,388,767.84	$26,177,927.60	$3,494,072.00	$36,060,767.44	$513,500.00	$254,400.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$11,703,661.27
Rate per $100 to be applied to Col. 11 for apportionment of County Taxes	.85780392
Net County Taxes Apportioned (12A III)	$18,575,502.78
†Adjustments (Net Total 12A IIb)±	$ +25,097.65
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$18,600,600.43

†Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1990

TAXING DISTRICT	1		2	3	4	5	6
	Taxable Value						
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2-3)	Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Bedminster Township	$ 495,496,449	$ 727,372,500	$ 1,222,868,949	....	$ 1,222,868,949	$ 12,046,880	$ 1,234,915,829
2. Bernards Township	841,656,200	1,425,852,000	2,267,508,200	....	2,267,508,200	12,260,300	2,279,768,500
3. Bernardsville Borough	674,528,800	494,776,900	1,169,305,700	....	1,169,305,700	11,031,764	1,180,337,464
4. Bound Brook Borough	196,160,600	263,065,300	459,225,900	....	459,225,900	15,918,013	475,143,913
5. Branchburg Township	508,118,400	582,700,400	1,090,818,800	....	1,090,818,800	5,470,305	1,096,289,105
6. Bridgewater Township	744,824,562	1,567,733,710	2,312,558,272	....	2,312,558,272	7,137,858	2,319,696,130
7. Far Hills Borough	66,968,700	52,947,200	119,915,900	....	119,915,900	306,079	120,221,979
8. Franklin Township	362,962,800	1,128,554,500	1,491,517,300	$ 1,840,400	1,489,676,900	11,534,668	1,501,211,568
9. Green Brook Township	57,317,200	155,199,100	212,516,300	....	212,516,300	314,866	212,831,166
10. Hillsborough Township	315,333,200	731,763,200	1,047,096,400	....	1,047,096,400	5,888,243	1,052,984,643
11. Manville Borough	73,764,680	193,445,775	267,210,455	....	267,210,455	315,738	267,526,193
12. Millstone Borough	4,366,500	10,060,800	14,427,300	....	14,427,300	15,951	14,443,251
13. Montgomery Township	293,763,500	589,219,200	882,982,700	....	882,982,700	3,372,000	886,354,700
14. North Plainfield Borough	386,097,400	553,621,800	939,719,200	....	939,719,200	2,540,494	942,259,694
15. Peapack-Gladstone Borough	214,923,330	386,179,245	601,102,575	....	601,102,575	944,238	602,046,813
16. Raritan Borough	153,034,245	329,404,035	482,438,280	74,400	482,363,880	1,632,096	483,995,976
17. Rocky Hill Borough	7,785,500	22,599,250	30,384,750	....	30,384,750	43,637	30,428,387
18. Somerville Borough	157,035,270	305,071,405	462,106,675	472,300	461,634,375	10,900,957	472,535,332
19. South Bound Brook Borough	17,504,500	55,061,100	72,565,600	75,000	72,490,600	463,681	72,954,281
20. Warren Township	224,181,800	541,309,800	765,491,600	....	765,491,600	2,128,067	767,619,667
21. Watchung Borough	162,650,300	245,293,900	407,944,200	....	407,944,200	1,279,242	409,223,442
Totals	$5,958,473,936	$10,361,231,120	$16,319,705,056	$2,462,100	$16,317,242,956	$105,545,077	$16,422,788,033

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1990 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Bedminster Township	$ .950	115.54	....	$ 158,492,295	....	$ 1,076,423,534	$ 4,416,417.75	....	....
2. Bernards Township	1.530	98.84	....	....	$ 35,425,030	2,315,193,530	9,498,920.71	....	....
3. Bernardsville Borough	1.300	105.91	$ 118,390	58,802,048	....	1,121,653,806	4,601,991.34	....	....
4. Bound Brook Borough	2.300	95.10	57,990	....	28,577,364	503,779,267	2,066,937.06	....	....
5. Branchburg Township	1.710	101.22	....	6,048,380	....	1,090,240,725	4,473,107.79	....	....
6. Bridgewater Township	2.360	67.55	....	....	1,243,505,419	3,563,201,549	14,619,326.02	....	....
7. Far Hills Borough	1.330	84.09	....	....	23,643,550	143,865,529	590,260.48	....	....
8. Franklin Township	3.650	43.30	....	....	1,968,784,921	3,469,996,489	14,236,918.47	....	....
9. Green Brook Township	3.740	42.16	....	....	296,135,804	508,966,970	2,088,221.49	....	....
10. Hillsborough Township	3.360	53.79	....	....	911,355,456	1,964,341,099	8,059,421.43	....	....
11. Manville Borough	4.370	48.64	....	....	313,657,061	581,183,254	2,384,514.98	....	....
12. Millstone Borough	3.940	44.87	....	....	17,876,564	32,319,815	132,603.76	....	....
13. Montgomery Township	2.100	79.76	....	....	224,145,881	1,110,500,581	4,556,231.19	....	....
14. North Plainfield Borough	2.270	107.94	....	63,032,584	....	879,227,110	3,607,347.94	....	....
15. Peapack-Gladstone Borough	1.030	112.18	....	62,466,728	....	539,580,085	2,213,822.90	....	....
16. Raritan Borough	2.150	97.87	161,391	....	22,207,036	506,364,943	2,077,545.74	....	....
17. Rocky Hill Borough	2.710	53.25	....	....	28,699,934	59,128,321	242,595.37	....	....
18. Somerville Borough	3.490	69.82	....	....	210,233,153	682,768,485	2,801,305.21	....	....
19. South Bound Brook Borough	6.020	39.70	....	....	113,353,517	186,307,798	764,395.28	....	....
20. Warren Township	3.040	42.34	....	....	1,052,615,425	1,820,235,092	7,468,174.30	....	....
21. Watchung Borough	3.100	43.03	....	....	557,011,898	966,235,340	3,964,330.28	....	....
Totals	....	....	$338,311	$348,842,035	$7,047,229,013	$23,121,513,322	$94,864,389.49	....	....

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1990 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B			Section C Local Taxes to Be Raised for		
	II Adjustments Resulting From		III	(a)	(b)	(c)	I District School Purposes		
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	County Open Space Preservation Trust Fund Tax (C.30, L.1989)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget
	Deduct Overpayment	Add Underpayment							
1. Bedminster Township	....	$ 85,912.75	$ 4,502,330.50	....	....	$ 158,287.22	$ 4,260,562.00	....	....
2. Bernards Township	$ 31,578.61	....	9,467,342.10	....	....	340,447.36	16,068,357.29	....	....
3. Bernardsville Borough	17,245.75	....	4,584,745.59	....	....	164,938.29	7,636,864.50	....	....
4. Bound Brook Borough	9,720.32	....	2,057,216.74	....	....	74,080.34	5,513,522.50	....	....
5. Branchburg Township	48,785.07	....	4,424,322.72	$ 265,206.98	....	160,319.03	11,529,765.08	....	....
6. Bridgewater Township	42,785.35	....	14,576,540.67	875,964.64	....	523,965.94	....	$ 35,101,205.23	....
7. Far Hills Borough	2,728.16	....	587,532.32	....	....	21,155.31	428,991.00	....	....
8. Franklin Township	23,462.92	....	14,213,455.55	....	....	510,260.21	31,385,879.50	....	....
9. Green Brook Township	865.08	....	2,087,356.41	124,932.49	....	74,843.19	4,526,272.00	....	....
10. Hillsborough Township	1,760.40	....	8,057,661.03	484,479.17	....	288,854.79	22,829,164.50	....	....
11. Manville Borough	228,297.98	....	2,156,217.00	....	....	85,462.53	6,523,693.82	....	....
12. Millstone Borough	....	....	132,603.76	7,973.43	....	4,752.60	323,732.00	....	....
13. Montgomery Township	7,813.08	....	4,548,418.11	273,392.32	....	163,298.22	10,758,172.50	....	....
14. North Plainfield Borough	3,281.89	....	3,604,066.05	216,667.70	....	129,289.64	11,617,603.46	....	....
15. Peapack-Gladstone Borough	7,137.05	....	2,206,685.85	132,443.96	....	79,344.82	1,639,795.00	....	....
16. Raritan Borough	11,629.40	....	2,065,916.34	....	....	74,460.56	....	5,370,080.77	....
17. Rocky Hill Borough	....	....	242,595.37	14,587.21	....	8,694.77	333,534.00	....	....
18. Somerville Borough	1,776.89	....	2,799,528.32	....	....	100,400.56	8,320,431.12	....	....
19. South Bound Brook Borough	7,723.44	....	756,671.84	....	....	27,396.41	2,170,648.31	....	....
20. Warren Township	2,029.43	....	7,466,144.87	448,911.03	....	267,664.11	7,411,352.00	4,571,225.56	....
21. Watchung Borough	1,681.42	....	3,962,648.86	238,274.07	....	142,084.10	3,529,796.05	2,609,268.67	....
Totals	$450,302.24	$85,912.75	$94,500,000.00	$3,082,833.00	....	$3,400,000.00	$156,808,136.63	$47,651,780.23	....

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1990 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Bedminster Township	$ 2,738,176.81	$ 11,659,356.53	$ 56,613,919	$ 1,400,000.00	$ 781,258.56	$ 120,000.00	$ 2,301,258.56	$ 12,750.00	$ 10,700.00
2. Bernards Township	8,859,865.23	34,736,011.98	313,205,215	2,644,406.67	3,142,871.90	425,000.00	6,212,278.57	19,250.00	38,050.00
3. Bernardsville Borough	2,849,334.99	15,235,883.37	92,517,500	990,000.00	1,520,308.08	198,822.00	2,709,130.08	19,500.00	19,150.00
4. Bound Brook Borough	3,281,395.22	10,926,214.80	48,098,000	150,000.00	1,806,600.82	200,000.00	2,156,600.82	69,500.00	24,950.00
5. Branchburg Township	2,358,171.60	18,737,785.41	71,743,100	1,450,000.00	2,819,566.96	550,000.00	4,819,566.96	17,500.00	27,700.00
6. Bridgewater Township	3,507,541.09	54,585,217.57	179,659,500	2,580,000.00	9,054,418.44	1,000,000.00	12,634,418.44	119,750.00	97,700.00
7. Far Hills Borough	559,599.80	1,597,278.43	4,729,300	150,000.00	77,134.05	40,000.00	267,134.05	1,500.00	1,500.00
8. Franklin Township	8,646,133.00	54,755,728.26	90,686,900	5,005,000.00	7,358,153.00	1,995,121.00	14,358,274.00	128,000.00	86,300.00
9. Green Brook Township	1,138,578.71	7,951,982.80	18,177,300	410,000.00	954,939.61	185,000.00	1,549,939.61	25,750.00	17,550.00
10. Hillsborough Township	3,695,572.19	35,355,731.68	129,610,900	2,484,000.00	3,887,370.03	900,000.00	7,271,370.03	53,750.00	53,550.00
11. Manville Borough	2,921,305.11	11,686,678.46	32,049,100	325,000.00	2,489,045.24	430,000.00	3,244,045.24	159,000.00	48,350.00
12. Millstone Borough	99,281.90	568,343.69	1,454,000	30,000.00	56,975.85	11,000.00	97,975.85	3,000.00	1,750.00
13. Montgomery Township	2,864,460.05	18,607,741.20	120,811,900	1,650,000.00	2,829,664.74	700,000.00	5,179,664.74	12,750.00	19,400.00
14. North Plainfield Borough	5,747,779.63	21,315,406.48	67,663,500	15,000.00	1,939,435.72	439,887.26	2,394,322.98	91,750.00	46,100.00
15. Peapack-Gladstone Borough	2,095,346.29	6,153,615.92	40,582,475	380,000.00	227,880.84	64,000.00	671,880.84	6,750.00	6,050.00
16. Raritan Borough	2,873,453.23	10,383,910.90	14,829,050	575,000.00	1,902,395.20	150,000.00	2,627,395.20	88,500.00	21,350.00
17. Rocky Hill Borough	224,901.17	824,312.52	1,705,200	50,000.00	105,170.44	20,000.00	175,170.44	3,250.00	1,950.00
18. Somerville Borough	5,232,311.62	16,452,671.62	115,527,200	475,000.00	2,249,520.28	500,000.00	3,224,520.28	58,750.00	28,850.00
19. South Bound Brook Borough	1,434,486.39	4,389,202.95	4,447,500	160,000.00	513,614.78	50,000.00	723,614.78	35,000.00	13,250.00
20. Warren Township	3,158,036.92	23,323,334.49	37,448,300	600,000.00	1,970,977.46	900,000.00	3,470,977.46	21,750.00	31,950.00
21. Watchung Borough	2,192,021.21	12,674,092.96	18,041,100	400,000.00	1,620,486.58	240,000.00	2,260,486.58	7,000.00	18,150.00
Totals	$66,477,752.16	$371,920,502.02	$1,459,600,959	$21,923,406.67	$47,307,788.58	$9,118,830.26	$78,350,025.51	$954,750.00	$614,300.00

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget $10,226,405.00
Rate per $100 to be applied to Column 11 for apportionment of County Taxes 0.41028625
Net County Taxes Apportioned (12A III) $94,500,000.00
*Adjustments (Net Total 12A II) .... $ 364,389.49
Total County Taxes Apportioned (Including Adjustments—Total 12A I) $94,864,389.49

*Net Overpayments are added to the Net Taxes Apportioned.
Net Underpayments are deducted from the Net Taxes Apportioned.

Rate per $100 to be applied to Column 11 for apportionment of Library Taxes 0.02467042
Rate per $100 to be applied to Column 11 for apportionment of Health Service 0.01470492

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1990

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Andover Borough	$ 17,219,300	$ 25,933,500	$ 43,152,800	....	$ 43,152,800	$ 488,454	$ 43,641,254
2. Andover Township	43,319,100	122,755,040	166,074,140	....	166,074,140	426,057	166,500,197
3. Branchville Borough	6,228,150	30,134,800	36,362,950	....	36,362,950	76,556	36,439,506
4. Byram Township	97,934,000	200,176,300	298,110,300	....	298,110,300	946,200	299,056,500
5. Frankford Township	55,721,028	102,527,074	158,248,102	....	158,248,102	875,829	159,123,931
6. Franklin Borough	34,298,850	102,880,250	137,179,100	....	137,179,100	1,324,088	138,503,188
7. Fredon Township	23,546,300	83,960,740	107,507,040	....	107,507,040	408,620	107,915,660
8. Green Township	83,159,500	122,042,500	205,202,000	....	205,202,000	641,652	205,843,652
9. Hamburg Borough	37,682,400	107,378,300	145,060,700	....	145,060,700	247,933	145,308,633
10. Hampton Township	117,186,315	197,946,900	315,133,215	....	315,133,215	1,141,849	316,275,064
11. Hardyston Township	57,400,950	114,400,525	171,801,475	....	171,801,475	765,794	172,567,269
12. Hopatcong Borough	335,580,300	518,671,900	854,252,200	....	854,252,200	2,057,501	856,309,701
13. Lafayette Township	23,665,900	62,563,350	86,229,250	....	86,229,250	468,613	86,697,863
14. Montague Township	33,989,688	65,630,400	99,620,088	....	99,620,088	459,559	100,079,647
15. Newton Town	29,722,230	125,301,930	155,024,160	....	155,024,160	1,912,254	156,936,414
16. Ogdensburg Borough	67,368,350	71,674,000	139,042,350	$ 266,200	138,776,150	193,684	138,969,834
17. Sandyston Township	23,289,000	53,199,800	76,488,800	....	76,488,800	375,826	76,864,626
18. Sparta Township	419,360,600	534,809,900	954,170,500	....	954,170,500	2,950,777	957,121,277
19. Stanhope Borough	21,655,050	68,292,300	89,947,350	....	89,947,350	340,780	90,288,130
20. Stillwater Township	27,114,480	85,846,300	112,960,780	....	112,960,780	285,646	113,246,426
21. Sussex Borough	9,906,300	50,825,800	60,732,100	113,700	60,618,400	1,100,522	61,718,922
22. Vernon Township	228,152,183	491,125,118	719,277,301	....	719,277,301	3,846,115	723,123,416
23. Walpack Township	935,800	1,575,100	2,510,900	....	2,510,900	107,377	2,618,277
24. Wantage Township	66,597,200	193,795,400	260,392,600	....	260,392,600	1,025,796	261,418,396
Totals	$1,861,032,974	$3,533,447,227	$5,394,480,201	$379,900	$5,394,100,301	$22,467,482	$5,416,567,783

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1990 (Continued)

	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
TAXING DISTRICT	General Tax Rate to Apply per $100 Valuation	County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Andover Borough	$ 1.860	102.65	....	$ 437,498	....	$ 43,203,756	$ 155,346.79	....	....
2. Andover Township	4.190	50.07	....	....	$ 168,807,861	335,308,058	1,205,659.77	....	....
3. Branchville Borough	2.160	47.52	....	....	42,887,118	79,326,624	285,232.99	....	....
4. Byram Township	3.580	59.83	....	....	201,884,325	500,940,825	1,801,221.85	....	....
5. Frankford Township	4.630	41.21	....	....	229,022,938	388,146,869	1,395,651.12	....	....
6. Franklin Borough	4.360	58.31	....	....	100,685,852	239,189,040	860,046.75	....	....
7. Fredon Township	3.550	53.90	....	....	93,798,639	201,714,299	725,299.65	....	....
8. Green Township	1.980	106.34	....	10,975,405	....	194,868,247	700,683.45	....	....
9. Hamburg Borough	1.880	101.44	....	187,194	....	145,121,439	521,809.95	....	....
10. Hampton Township	1.970	94.53	....	....	20,232,808	336,507,872	1,209,973.92	....	....
11. Hardyston Township	4.350	51.54	....	....	163,417,470	335,984,739	1,208,092.90	....	....
12. Hopatcong Borough	2.120	99.75	....	....	3,144,113	859,453,814	3,090,319.09	....	....
13. Lafayette Township	4.180	51.20	....	....	84,161,706	170,859,569	614,355.98	....	....
14. Montague Township	3.640	49.54	....	....	102,153,032	202,232,679	727,163.57	....	....
15. Newton Town	4.430	46.06	....	....	195,173,946	352,110,360	1,266,075.44	....	....
16. Ogdensburg Borough	1.830	123.41	....	23,485,562	....	115,484,272	415,244.24	....	....
17. Sandyston Township	2.440	63.38	....	....	45,056,184	121,920,810	438,387.96	....	....
18. Sparta Township	2.680	75.17	....	....	321,461,278	1,278,582,555	4,597,371.04	....	....
19. Stanhope Borough	5.160	47.25	....	....	102,086,307	192,374,437	691,716.51	....	....
20. Stillwater Township	4.380	41.70	....	....	159,064,101	272,310,527	979,140.94	....	....
21. Sussex Borough	3.200	74.52	....	....	22,367,657	84,086,579	302,348.25	....	....
22. Vernon Township	3.370	50.68	....	....	706,383,189	1,429,506,605	5,140,045.31	....	....
23. Walpack Township	.490	100.00	....	....	548,215	3,166,492	11,385.69	....	....
24. Wantage Township	3.970	47.36	....	....	294,799,351	556,217,747	1,999,979.89	....	....
Totals	....	....	....	$35,085,659	$3,057,136,090	$8,438,618,214	$30,342,553.05	....	....

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1990 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	(c)	I District School Purposes		
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	County Open Space Preservation Trust Fund Tax (C.30, L.1989)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget
	Deduct Overpayment	Add Underpayment							
1. Andover Borough	....	....	$ 155,346.79	$ 9,674.72	$ 8,759.99	....	....	$ 508,076.54	....
2. Andover Township	$ 2,671.79	....	1,202,987.98	74,951.43	67,830.32	....	....	3,966,622.96	....
3. Branchville Borough	....	....	285,232.99	17,763.79	16,084.27	....	$ 184,130.00	281,567.97	....
4. Byram Township	90.00	....	1,801,131.85	112,172.33	101,570.76	....	3,086,014.50	2,521,328.47	....
5. Frankford Township	22,734.71	....	1,372,916.41	85,783.20	77,327.60	....	3,173,182.50	1,838,098.92	....
6. Franklin Borough	3,139.74	....	856,907.01	53,403.70	48,308.35	....	2,367,546.00	1,172,335.58	....
7. Fredon Township	3,698.48	....	721,601.17	44,992.11	40,682.36	....	1,412,613.00	1,176,723.37	....
8. Green Township	13,501.80	....	687,181.65	42,979.51	38,715.13	....	2,791,938.50	....	....
9. Hamburg Borough	114,605.64	....	407,204.31	25,240.89	22,554.61	....	1,144,667.00	586,813.46	....
10. Hampton Township	19,016.15	....	1,190,957.77	74,412.85	67,089.87	....	1,836,224.00	1,900,186.62	....
11. Hardyston Township	49,754.88	....	1,158,338.02	72,720.48	65,086.63	....	2,429,512.50	1,806,050.54	....
12. Hopatcong Borough	181,373.68	....	2,908,945.41	182,331.57	....	....	10,168,555.00	....	....
13. Lafayette Township	....	$ 283.91	614,639.89	38,274.78	34,660.40	....	1,748,716.66	859,333.26	....
14. Montague Township	8,772.05	....	718,391.52	44,851.55	40,482.85	....	1,991,842.50	....	....
15. Newton Town	37,622.24	....	1,228,453.20	76,945.10	69,082.17	....	4,074,934.00	....	....
16. Ogdensburg Borough	86,002.43	....	329,241.81	21,407.46	....	....	905,314.50	617,424.75	....
17. Sandyston Township	17,334.60	....	421,053.36	26,467.01	23,685.26	....	....	1,347,956.66	....
18. Sparta Township	166,001.73	....	4,431,369.31	....	....	....	15,458,834.00	....	....
19. Stanhope Borough	9,150.31	....	682,566.20	42,637.44	38,468.99	....	1,628,604.00	945,743.00	....
20. Stillwater Township	19,140.03	....	960,000.91	60,044.32	54,091.92	....	1,552,193.50	1,415,684.49	....
21. Sussex Borough	885.72	....	301,462.53	18,783.95	16,994.49	....	....	1,084,076.64	....
22. Vernon Township	8,159.32	....	5,131,885.99	316,129.60	....	....	15,147,697.62	....	....
23. Walpack Township	....	....	11,385.69	709.08	642.04	....	....	....	....
24. Wantage Township	49,181.66	....	1,950,798.23	121,686.13	109,879.99	....	....	7,166,391.70	....
Totals	$812,836.96	$283.91	$29,530,000.00	$1,564,363.00	$942,000.00	....	$71,102,519.78	$29,194,414.93	....

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1990 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Andover Borough	$ 127,655.00	$ 809,513.04	$ 2,456,600	$ 114,000.00	$ 100,791.00	$ 36,000.00	$ 250,791.00	$ 2,750	$ 1,300
2. Andover Township	1,659,028.68	6,971,421.37	12,471,600	642,000.00	392,598.32	180,000.00	1,214,598.32	15,150	13,550
3. Branchville Borough	....	784,779.02	1,932,050	666,591.00	396,243.00	20,000.00	1,082,834.00	7,000	3,100
4. Byram Township	3,073,584.33	10,695,802.24	18,526,900	47,500.00	943,488.48	265,000.00	1,255,988.48	23,500	20,750
5. Frankford Township	808,816.27	7,356,124.90	19,858,500	600,000.00	660,529.63	500,000.00	1,760,529.63	24,500	16,250
6. Franklin Borough	1,534,942.00	6,033,442.64	18,404,900	345,000.00	889,083.00	250,000.00	1,484,083.00	39,000	10,800
7. Fredon Township	431,068.52	3,827,680.53	6,764,400	282,500.00	174,556.48	100,000.00	557,056.48	8,500	6,400
8. Green Township	506,498.00	4,067,312.79	25,710,795	280,000.00	322,943.17	115,000.00	717,943.17	4,750	6,600
9. Hamburg Borough	543,023.12	2,729,503.39	2,116,200	300,000.00	208,393.00	200,000.00	708,393.00	13,300	4,700
10. Hampton Township	1,152,051.32	6,220,922.43	7,810,031	305,175.93	556,044.70	300,000.00	1,161,220.63	26,000	12,900
11. Hardyston Township	1,968,800.00	7,500,510.17	24,745,900	418,000.00	489,920.69	450,000.00	1,357,920.69	24,750	13,650
12. Hopatcong Borough	4,820,396.00	18,080,227.98	31,219,100	460,000.00	1,592,151.71	400,000.00	2,452,151.71	77,500	43,650
13. Lafayette Township	320,481.82	3,616,106.81	6,045,100	521,000.00	423,572.25	220,000.00	1,164,572.25	8,250	4,400
14. Montague Township	838,840.00	3,634,408.42	21,473,872	130,000.00	451,232.00	385,000.00	966,232.00	15,750	8,800
15. Newton Town	1,499,692.08	6,949,106.55	56,452,490	180,000.00	1,336,944.92	307,857.00	1,824,801.92	44,000	17,800
16. Ogdensburg Borough	667,076.00	2,540,464.52	9,591,500	....	728,927.00	120,000.00	848,927.00	17,750	8,400
17. Sandyston Township	49,720.00	1,868,882.29	64,331,000	120,000.00	274,413 25	180,000.00	574,413.25	18,750	5,600
18. Sparta Township	5,708,410.55	25,598,613.86	72,103,400	1,200,000.00	1,939,662.04	800,000.00	3,939,662.04	23,750	38,400
19. Stanhope Borough	1,319,437.13	4,657,456.76	15,218,300	236,027.00	241,402.00	110,000.00	587,429.00	15,750	8,600
20. Stillwater Township	909,264.83	4,951,279.97	12,501,700	360,456.62	456,196.62	270,000.00	1,086,653.24	23,500	12,750
21. Sussex Borough	548,358.00	1,969,675.61	15,818,200	125,000.00	239,654.00	105,000.00	469,654.00	12,250	4,150
22. Vernon Township	3,753,421.00	24,349,134.21	49,281,100	1,604,362.00	2,511,700.32	938,392.12	5,054,454.44	67,000	48,350
23. Walpack Township	....	12,736.81	30,390,650	126,296.00	49,056.00	....	175,352.00	....	200
24. Wantage Township	1,013,480.00	10,362,236.05	18,878,225	1,000,000.00	942,975.00	560,000.00	2,502,975.00	47,500	22,400
Totals	$33,254,044.65	$165,587,342.36	$544,102,513	$10,063,908.55	$16,322,478.58	$6,812,249.12	$33,198,636.25	$560,950	$333,500

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $16,100,000.00
Rate per $100 to be applied to Column 11 for apportionment of County Taxes 0.35956779
Net County Taxes Apportioned (12A iii) $29,530,000.00
*Adjustments (Net Total 12A ii) .... $ 812,553.05

Total County Taxes Apportioned (Including Adjustments—Total 12A i) $30,342,553.05
*Net Overpayments are added to the Net Taxes Apportioned.
Net Underpayments are deducted from the Net Taxes Apportioned.
Rate per $100 to be applied to Column 11 for apportionment of Library Taxes 0.02239323
Rate per $100 to be applied to Column 11 for apportionment of Health Service 0.02027600

Abstract of Ratables and Exemptions in the County of Union, for the Year 1990

TAXING DISTRICT	1 Taxable Value		2	3	4	5	6
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2-3)	Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Berkeley Heights Township	$ 238,688,200	$ 573,674,300	$ 812,362,500	....	$ 812,362,500	$ 1,677,299	$ 814,039,799
2. Clark Township	255,336,000	449,851,200	705,187,200	....	705,187,200	1,282,417	706,469,617
3. Cranford Township	856,444,700	1,024,193,800	1,880,638,500	$ 136,200	1,880,502,300	15,537,870	1,896,040,170
4. Elizabeth City	291,679,000	666,076,100	957,755,100	....	957,755,100	9,388,276	967,143,376
5. Fanwood Borough	85,603,600	136,268,100	221,871,700	....	221,871,700	414,926	222,286,626
6. Garwood Borough	67,959,300	112,769,500	180,728,800	....	180,728,800	278,384	181,007,184
7. Hillside Township	106,040,300	208,299,400	314,339,700	....	314,339,700	547,583	314,887,283
8. Kenilworth Borough	302,748,200	451,487,800	754,236,000	....	754,236,000	857,416	755,093,416
9. Linden City ...... R	1,140,465,900	1,902,620,000	3,043,085,900	....	3,043,085,900	12,079,552	3,055,165,452
10. Mountainside Borough	186,595,000	301,769,400	488,364,400	....	488,364,400	905,303	489,269,703
11. New Providence Borough	305,427,100	421,952,800	727,379,900	....	727,379,900	8,010,116	735,390,016
12. Plainfield City	89,074,800	300,978,500	390,053,300	....	390,053,300	7,627,091	397,680,391
13. Rahway City ...... R	640,732,700	867,821,200	1,508,553,900	....	1,508,553,900	16,461,208	1,525,015,108
14. Roselle Borough ...... R	374,753,705	439,545,600	814,299,305	....	814,299,305	9,944,607	824,243,912
15. Roselle Park Borough	106,158,500	195,486,300	301,644,800	....	301,644,800	568,091	302,212,891
16. Scotch Plains Township	294,605,400	576,276,300	870,881,700	....	870,881,700	1,727,872	872,609,572
17. Springfield Township	414,076,100	624,151,700	1,038,227,800	....	1,038,227,800	2,064,347	1,040,292,147
18. Summit City	461,723,000	684,441,200	1,146,164,200	....	1,146,164,200	5,478,713	1,151,642,913
19. Union Township	409,044,000	626,256,000	1,035,300,000	....	1,035,300,000	6,985,815	1,042,285,815
20. Westfield Town	780,078,900	1,001,787,500	1,781,866,400	....	1,781,866,400	9,405,153	1,791,271,553
21. Winfield Township	222,200	1,171,500	1,391,700	....	1,391,700	5,451	1,397,151
Totals	$7,407,454,605	$11,566,878,200	$18,974,332,805	$136,200	$18,974,196,605	$111,247,490	$19,085,444,095

Abstract of Ratables and Exemptions in the County of Union, for the Year 1990 (Continued)

	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
				(a)	(b)		I	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
TAXING DISTRICT	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Berkeley Heights Township	$ 3.42	52.11	....	....	$ 790,279,166	$ 1,604,318,965	$ 6,790,839.67	....	....
2. Clark Township	3.36	60.16	....	....	495,919,715	1,202,389,332	5,089,532.29	....	....
3. Cranford Township	1.80	104.81	$ 313,896	$ 65,467,586	....	1,830,886,480	7,749,865.71	....	....
4. Elizabeth City	8.23	29.63	38,715	....	2,407,449,388	3,374,631,479	14,284,304.94	....	....
5. Fanwood Borough	4.76	46.90	....	....	253,035,625	475,322,251	2,011,967.24	....	....
6. Garwood Borough	3.74	59.39	....	....	133,669,411	314,676,595	1,331,978.46	....	....
7. Hillside Township	8.96	31.94	....	....	705,415,838	1,020,303,121	4,318,788.88	....	....
8. Kenilworth Borough	1.87	99.43	....	....	28,884,499	783,977,915	3,318,460.01	....	....
9. Linden City	1.90	92.30	....	....	404,712,362	3,459,877,814	14,645,139.79	....	....
10. Mountainside Borough	2.81	53.98	....	....	432,713,796	921,983,499	3,902,616.78	....	....
11. New Providence Borough	3.07	61.85	....	....	459,833,699	1,195,223,715	5,059,201.32	....	....
12. Plainfield City	9.94	26.17	255,979	....	1,132,139,613	1,530,075,983	6,476,580.35	....	....
13. Rahway City	2.37	105.29	....	42,691,290	....	1,482,323,818	6,274,452.65	....	....
14. Roselle Borough	2.97	96.75	....	....	34,983,058	859,226,970	3,636,977.88	....	....
15. Roselle Park Borough	5.15	49.12	....	....	316,823,706	619,036,597	2,620,288.34	....	....
16. Scotch Plains Township	3.94	50.82	....	....	849,779,093	1,722,388,665	7,290,610.86	....	....
17. Springfield Township	2.66	72.65	....	....	414,755,342	1,455,047,489	6,158,996.08	....	....
18. Summit City	3.51	44.30	292,111	....	1,468,891,609	2,620,826,633	11,093,562.97	....	....
19. Union Township	7.09	29.25	....	....	2,576,183,450	3,618,469,265	15,316,433.43	....	....
20. Westfield Town	2.93	66.26	....	....	925,894,190	2,717,165,743	11,501,351.86	....	....
21. Winfield Township	76.43	14.00	....	....	8,594,767	9,991,918	42,294.29	....	....
Totals	....	....	$900,701	$108,158,876	$13,839,958,327	$32,818,144,247	$138,914,243.80	....	....

Abstract of Ratables and Exemptions in the County of Union, for the Year 1990 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B			Section C Local Taxes to Be Raised for		
	II Adjustments Resulting From		III	(a)	(b)	(c)	I District School Purposes		
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	County Open Space Preservation Trust Fund Tax (C.30, L.1989)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget
	Deduct Overpayment	Add Underpayment							
1. Berkeley Heights Township	$ 6,677.81	....	$ 6,784,161.86	....	....	....	$ 8,556,205.00	$ 6,877,746.97	....
2. Clark Township	3,872.75	....	5,085,659.54	....	....	....	7,358,057.25	5,769,859.87	....
3. Cranford Township	79,130.36	....	7,670,735.35	....	....	....	17,671,193.00	....	....
4. Elizabeth City	72,799.46	....	14,211,505.48	....	....	....	37,896,599.50	....	$ 992,839.57
5. Fanwood Borough	33.62	....	2,011,933.62	....	....	....	....	6,111,061.60	....
6. Garwood Borough	8,389.52	....	1,323,588.94	....	....	....	1,832,013.00	1,121,825.23	....
7. Hillside Township	5,472.00	....	4,313,316.88	....	....	....	10,619,448.00	....	....
8. Kenilworth Borough	57,824.16	....	3,260,635.85	....	....	....	3,670,592.00	3,629,805.11	....
9. Linden City	666,086.66	....	13,979,053.13	....	....	....	27,194,054.50	....	355,512.75
10. Mountainside Borough	7,011.00	....	3,895,605.78	....	....	....	2,967,197.00	3,990,416.24	....
11. New Providence Borough	38.68	....	5,059,162.64	....	....	....	11,258,935.00	....	....
12. Plainfield City	14,954.31	....	6,461,626.04	....	....	....	16,673,396.50	....	231,891.50
13. Rahway City	14,319.15	....	6,260,133.50	....	....	....	16,432,653.00	....	....
14. Roselle Borough	49,608.92	....	3,587,368.96	....	....	....	9,747,294.00	....	....
15. Roselle Park Borough	13,885.48	....	2,606,402.86	....	....	....	7,637,803.00	....	....
16. Scotch Plains Township	2,676.08	....	7,287,934.78	....	....	....	....	21,003,745.35	....
17. Springfield Township	4,845.94	....	6,154,150.14	....	....	....	7,333,781.00	6,387,254.81	....
18. Summit City	8,990.52	....	11,084,572.45	....	....	....	17,445,960.00	....	814,504.00
19. Union Township	1,887.20	....	15,314,546.23	....	....	....	32,445,885.00	....	....
20. Westfield Town	7,140.18	....	11,494,211.68	....	....	....	31,674,047.00	....	....
21. Winfield Township	....	....	42,294.29	....	....	....	630,442.00	....	....
Totals	$1,025,643.80	....	$137,888,600.00	....	....	....	$269,045,555.75	$54,891,715.18	$2,394,747.82

Abstract of Ratables and Exemptions in the County of Union, for the Year 1990 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Berkeley Heights Township	$ 5,589,526.32	$ 27,807,640.15	$ 77,535,200	$ 1,600,000.00	$ 2,309,918.67	$ 240,000.00	$ 4,149,918.67	$ 30,000.00	$ 41,800.00
2. Clark Township	5,506,933.94	23,720,510.60	88,204,800	1,000,000.00	2,856,231.86	260,000.00	4,116,231.86	108,000.00	80,950.00
3. Cranford Township	8,608,846.56	33,950,774.91	178,351,500	600,000.00	5,016,559.44	344,909.00	5,961,468.44	123,000.00	94,500.00
4. Elizabeth City	26,473,303.16	79,574,247.71	784,163,200	1,164,207.00	50,158,001.46	2,500,000.00	53,822,208.46	449,500.00	101,800.00
5. Fanwood Borough	2,443,137.85	10,566,133.07	7,168,800	427,000.00	1,184,569.49	160,000.00	1,771,569.49	22,750.00	27,750.00
6. Garwood Borough	2,491,060.40	6,768,487.57	11,805,900	500,000.00	752,816.08	40,000.00	1,292,816.08	40,750.00	18,400.00
7. Hillside Township	13,267,197.64	28,199,962.52	40,382,000	96,000.00	5,312,430.29	825,000.00	6,233,430.29	128,500.00	48,700.00
8. Kenilworth Borough	3,500,000.00	14,061,032.96	78,888,900	380,000.00	1,579,223.24	250,500.00	2,209,723.24	97,750.00	33,550.00
9. Linden City	16,437,671.42	57,966,291.80	346,046,600	1,000,000.00	23,518,276.69	700,000.00	25,218,276.69	476,500.00	129,400.00
10. Mountainside Borough	2,894,637.62	13,747,856.64	131,655,800	750,000.00	1,204,268.84	100,000.00	2,054,268.84	26,500.00	30,200.00
11. New Providence Borough	6,216,797.81	22,534,895.45	60,586,900	975,000.00	1,988,742.00	135,000.00	3,098,742.00	32,500.00	42,000.00
12. Plainfield City	16,141,825.39	39,508,739.43	86,340,900	500,000.00	14,270,365.71	2,100,000.00	16,870,365.71	133,250.00	55,450.00
13. Rahway City	13,440,134.00	36,132,920.50	197,197,800	30,000.00	5,959,449.00	675,000.00	6,664,449.00	252,000.00	95,500.00
14. Roselle Borough	11,101,877.30	24,436,540.26	125,157,130	900,000.00	2,860,037.86	575,000.00	4,335,037.86	161,750.00	56,550.00
15. Roselle Park Borough	5,315,548.59	15,559,754.45	35,912,000	500,000.00	1,142,822.42	300,000.00	1,942,822.42	103,000.00	39,850.00
16. Scotch Plains Township	6,005,416.69	34,297,096.82	188,352,900	1,300,000.00	3,542,771.09	500,000.00	5,342,771.09	82,500.00	75,100.00
17. Springfield Township	7,784,607.76	27,659,793.71	119,493,700	1,625,000.00	2,273,405.29	380,000.00	4,278,405.29	74,250.00	53,050.00
18. Summit City	11,053,643.84	40,398,680.29	202,566,500	3,990,000.00	4,957,720.66	425,000.00	9,372,720.66	66,250.00	51,000.00
19. Union Township	26,109,847.49	73,870,278.72	172,839,100	3,400,000.00	8,001,744.51	800,000.00	12,201,744.51	502,500.00	185,350.00
20. Westfield Town	9,306,954.99	52,475,213.67	116,756,100	1,700,000.00	6,398,700.00	500,000.00	8,598,700.00	96,000.00	90,600.00
21. Winfield Township	395,099.28	1,067,835.57	494,600	58,265.00	185,262.30	…………	243,527.30	…………	…………
Totals	$200,084,068.05	$664,304,686.80	$3,049,900,330	$22,495,472.00	$145,473,316.90	$11,810,409.00	$179,779,197.90	$3,007,250.00	$1,351,500.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$ 65,691,753.00
Rate per $100 to be applied to Col. 11 for apportionment of County Taxes	.42328488397
County Percentage Level of Taxable Value of Real Property in Effect	100%

Net County Taxes Apportioned (12A III)	$137,888,600.00
‡Adjustments (Net Total 12A IIb)±	$ 1,025,643.80
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$138,914,243.80

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1990

TAXING DISTRICT	1 Taxable Value (a) Land	 (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Allamuchy Township	$ 124,040,500	$ 194,769,300	$ 318,809,800	....	$ 318,809,800	$ 1,905,412	$ 320,715,212
2. Alpha Borough	44,041,500	74,805,300	118,846,800	....	118,846,800	218,167	119,064,967
3. Belvidere Town	57,426,530	102,179,820	159,606,350	....	159,606,350	1,877,819	161,484,169
4. Blairstown Township	88,680,053	189,897,500	278,577,553	....	278,577,553	1,109,450	279,687,003
5. Franklin Township	87,939,527	114,209,287	202,148,814	....	202,148,814	1,831,892	203,980,706
6. Frelinghuysen Township	54,245,160	79,742,840	133,988,000	....	133,988,000	736,020	134,724,020
7. Greenwich Township	53,223,670	69,909,500	123,133,170	....	123,133,170	873,889	124,007,059
8. Hackettstown Township	158,351,500	233,276,850	391,628,350	$ 167,750	391,460,600	5,477,360	396,937,960
9. Hardwick Township	59,864,090	54,570,100	114,434,190	....	114,434,190	307,144	114,741,334
10. Harmony Township	98,321,986	266,749,334	365,071,320	....	365,071,320	830,732	365,902,052
11. Hope Township	29,551,049	67,780,850	97,331,899	....	97,331,899	644,882	97,976,781
12. Independence Township	122,399,940	154,664,920	277,064,860	....	277,064,860	1,310,179	278,375,039
13. Knowlton Township	79,361,350	92,847,700	172,209,050	....	172,209,050	815,403	173,024,453
14. Liberty Township	81,522,070	83,899,130	165,421,200	....	165,421,200	354,278	165,775,478
15. Lopatcong Township	121,445,900	188,270,716	309,716,616	....	309,716,616	1,246,488	310,963,104
16. Mansfield Township	81,099,560	183,075,650	264,175,210	....	264,175,210	1,513,598	265,688,808
17. Oxford Township	57,755,030	49,078,600	106,833,630	44,350	106,789,280	460,828	107,250,108
18. Pahaquarry Township	399,000	....	399,000	....	399,000	79,803	478,803
19. Phillipsburg Town	39,346,992	175,915,471	215,262,463	2,996,447	212,266,016	2,309,859	214,575,875
20. Pohatcong Township	100,076,774	145,197,450	245,274,224	....	245,274,224	1,130,053	246,404,277
21. Washington Borough	129,312,500	161,653,250	290,965,750	....	290,965,750	3,422,100	294,387,850
22. Washington Township	45,005,560	133,153,900	178,159,460	....	178,159,460	897,672	179,057,132
23. White Township	123,244,812	211,679,962	334,924,774	500,000	334,424,774	845,628	335,270,402
Totals	$1,836,655,053	$3,027,327,430	$4,863,982,483	$3,708,547	$4,860,273,936	$30,198,656	$4,890,472,592

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1990 (Continued)

TAXING DISTRICT	7	8	9	10		11	Apportionment of Taxes		
				Equalization			Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Allamuchy Township	$ 1.430	110.84	....	$ 28,718,434	....	$ 291,996,778	$ 1,739,314.72	....	....
2. Alpha Borough	2.110	111.86	....	11,143,394	....	107,921,573	642,848.12	....	....
3. Belvidere Town	2.290	111.00	....	11,923,234	....	149,560,935	890,878.11	....	....
4. Blairstown Township	2.150	65.16	....	....	$ 151,754,096	431,441,099	2,569,931.97	....	....
5. Franklin Township	1.600	120.94	....	31,335,660	....	172,645,046	1,028,381.45	....	....
6. Frelinghuysen Township	2.000	99.41	....	....	2,383,372	137,107,392	816,697.04	....	....
7. Greenwich Township	2.140	98.33	....	....	3,520,419	127,527,478	759,633.11	....	....
8. Hackettstown Township	2.900	82.61	....	....	91,754,845	488,692,805	2,910,958.80	....	....
9. Hardwick Township	1.560	114.16	....	13,736,424	....	101,004,910	601,648.17	....	....
10. Harmony Township	1.550	107.95	....	23,863,787	....	342,038,265	2,037,393.00	....	....
11. Hope Township	2.890	78.47	....	....	27,679,486	125,656,267	748,487.01	....	....
12. Independence Township	1.980	105.40	....	12,812,113	....	265,562,926	1,581,858.23	....	....
13. Knowlton Township	2.000	100.00	....	....	1,875,692	174,900,145	1,041,814.23	....	....
14. Liberty Township	2.100	103.50	....	4,995,104	....	160,780,374	957,708.07	....	....
15. Lopatcong Township	1.770	111.28	....	27,656,705	....	283,306,399	1,687,549.41	....	....
16. Mansfield Township	2.650	75.62	....	....	87,678,311	353,367,119	2,104,874.71	....	....
17. Oxford Township	2.090	124.61	....	19,732,409	....	87,517,699	521,309.94	....	....
18. Pahaquarry Township	5.810	87.81	....	....	66,020	544,823	3,245.31	....	....
19. Phillipsburg Town	5.550	40.60	....	....	329,841,079	544,416,954	3,242,886.55	....	....
20. Pohatcong Township	1.770	111.86	....	23,201,254	....	223,203,023	1,329,536.26	....	....
21. Washington Borough	2,830	98.77	....	....	8,178,901	302,566,751	1,802,276.07	....	....
22. Washington Township	4.190	48.16	....	....	195,016,379	374,073,511	2,228,214.88	....	....
23. White Township	1.520	108.45	....	22,029,135	....	313,241,267	1,865,860.37	....	....
Totals	....	....	....	$231,147,653	$899,748,600	$5,559,073,539	$33,113,305.53	....	....

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1990 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	(c)	I District School Purposes		
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	County Open Space Preservation Trust Fund Tax (C.30, L.1989)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget
	Deduct Overpayment	Add Underpayment							
1. Allamuchy Township	....	$ 1,683.42	$ 1,740,998.14	$ 86,406.96	....	....	$ 2,574,040.00	....	....
2. Alpha Borough	....	....	642,848.12	....	....	....	1,219,475.00	....	....
3. Belvidere Town	$ 12,979.59	....	877,898.52	....	....	....	2,075,231.00	....	....
4. Blairstown Township	....	....	2,569,931.97	127,548.53	....	....	(1) 1,540,697.00	(2)$ 1,752,029.66	....
5. Franklin Township	30,124.94	....	998,256.51	49,505.02	....	....	939,910.00	1,119,828.44	....
6. Frelinghuysen Township	10,902.62	....	805,794.42	40,049.17	....	....	941,036.00	727,216.86	....
7. Greenwich Township	....	....	759,633.11	37,701.42	....	....	1,597,117.00	....	....
8. Hackettstown Township	2,286.22	....	2,908,672.58	....	....	....	6,401,425.00	....	....
9. Hardwick Township	271.71	....	601,376.46	29,847.47	....	....	445,989.00	537,549.03	....
10. Harmony Township	....	583,284.29	2,620,677.29	130,629.35	....	....	2,814,092.00	....	....
11. Hope Township	625.76	....	747,861.25	37,116.78	....	....	1,670,937.00	....	....
12. Independence Township	15,305.24	....	1,566,552.99	77,749.39	....	....	3,027,363.00	....	....
13. Knowlton Township	5,658.27	....	1,036,155.96	51,430.02	....	....	1,234,447.00	921,803.65	....
14. Liberty Township	2,903.63	....	954,804.44	47,388.93	....	....	2,012,252.00	....	....
15. Lopatcong Township	29,294.18	....	1,658,255.23	82,467.62	....	....	2,815,721.00	....	....
16. Mansfield Township	11,402.56	....	2,093,472.15	103,955.75	....	....	1,985,013.00	2,100,809.59	....
17. Oxford Township	4,100.43	....	517,209.51	25,654.22	....	....	1,218,061.41	....	....
18. Pahaquarry Township	....	....	3,245.31	161.07	....	....	....	....	....
19. Phillipsburg Town	9,949.63	....	3,232,936.92	....	....	....	5,313,260.00	....	....
20. Pohatcong Township	14,367.58	....	1,315,168.68	65,297.59	....	....	2,274,909.00	....	....
21. Washington Borough	42,897.22	....	1,759,378.85	....	....	....	2,075,954.00	1,997,326.61	....
22. Washington Township	12,204.90	....	2,216,009.98	110,007.85	....	....	2,258,959.00	2,147,133.36	....
23. White Township	11,014.55	....	1,854,845.82	92,082.86	....	....	2,928,615.00	....	....
Totals	$216,289.03	$584,967.71	$33,481,984.21	$1,195,000.00	....	....	$49,364,503.41	$11,303,697.20	....

(1) 656,498.00 R.S. 40:48-17.1 (2) 978,749.00 R.S. 40:48-17.1

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1990 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Allamuchy Township	$ 176,000.00	$ 4,577,445.10	$ 25,117,204	$ 250,000.00	$ 381,163.21	$ 70,000.00	$ 701,163.21	$ 6,500	$ 9,200
2. Alpha Borough	638,167.21	2,500,490.33	13,486,400	65,000.00	320,256.92	100,000.00	485,256.92	41,500	11,100
3. Belvidere Town	737,244.70	3,690,374.22	29,251,075	150,000.00	568,416.75	281,511.73	999,928.48	16,000	8,800
4. Blairstown Township	....	5,990,207.16	32,784,865	154,283.00	3,532,475.00	250,000.00	3,936,758.00	31,000	15,600
5. Franklin Township	150,000.00	3,257,499.97	13,407,700	750,000.00	367,752.00	185,998.00	1,303,750.00	16,250	6,000
6. Frelinghuysen Township	177,061.45	2,691,157.90	7,681,700	274,000.00	181,083.03	200,000.00	655,083.03	7,500	3,900
7. Greenwich Township	250,000.00	2,644,451.53	5,954,860	200,000.00	344,126.36	250,000.00	794,126.36	12,750	5,300
8. Hackettstown Township	2,199,017.66	11,509,115.24	60,910,300	580,000.00	1,065,428.27	272,000.00	1,917,428.27	36,250	21,800
9. Hardwick Township	166,882.00	1,781,643.96	9,134,000	175,000.00	115,455.56	120,000.00	410,455.56	4,250	3,200
10. Harmony Township	73,180.00	5,638,578.64	7,813,800	760,109.72	261,477.28	160,000.00	1,181,587.00	21,750	9,600
11. Hope Township	370,000.00	2,825,915.03	6,834,150	90,000.00	340,114.48	170,000.00	600,114.48	7,750	4,250
12. Independence Township	838,676.08	5,510,341.46	17,871,491	319,000.00	367,621.60	190,000.00	876,621.60	14,750	9,850
13. Knowlton Township	201,755.15	3,445,591.78	11,638,200	200,000.00	334,068.49	235,000.00	769,068.49	14,500	6,650
14. Liberty Township	459,096.00	3,473,541.37	11,821,300	223,000.00	249,541.44	239,000.00	711,541.44	18,000	5,550
15. Lopatcong Township	931,849.27	5,488,293.12	14,621,100	450,000.00	935,201.73	202,270.00	1,587,471.73	42,250	18,500
16. Mansfield Township	754,389.92	7,037,640.41	36,418,120	400,000.00	844,390.68	282,989.76	1,527,380.44	27,250	11,900
17. Oxford Township	473,745.02	2,234,670.16	27,080,700	200,000.00	571,098.80	300,000.00	1,071,098.80	20,000	4,950
18. Pahaquarry Township	24,397.12	27,803.50	1,461,025	35,000.00	16,014.88	....	51,014.88	....	....
19. Phillipsburg Town	3,344,348.13	11,890,545.05	52,373,620	1,200,000.00	3,211,583.27	600,000.00	5,011,583.27	187,250	51,600
20. Pohatcong Township	693,136.18	4,348,511.45	13,052,400	275,000.00	556,582.30	184,000.00	1,015,582.30	44,250	16,150
21. Washington Borough	2,478,339.00	8,310,998.46	28,346,500	200,000.00	1,041,809.18	302,851.23	1,544,660.41	41,500	13,250
22. Washington Township	761,235.80	7,493,345.99	14,722,100	800,000.00	526,293.78	300,000.00	1,626,293.78	32,500	16,850
23. White Township	201,000.00	5,076,543.68	47,860,945	200,000.00	508,671.56	300,000.00	1,008,671.56	15,250	8,900
Totals	$16,099,520.69	$111,444,705.51	$489,643,555	$7,950,392.72	$16,640,626.57	$5,195,620.72	$29,786,640.01	$659,000	$262,900

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $14,522,745.78

Rate per $100 to be applied to Column 11 for apportionment of County Taxes 0.59566230

Net County Taxes Apportioned (12A III) $33,481,984.21

*Adjustments (Net Total 12A II) .... $ -368,678.68

Total County Taxes Apportioned (Including Adjustments—Total 12A I) $33,113,305.53

*Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted from the Net Taxes Apportioned.

Rate per $100 to be applied to Column 11 for apportionment of Library Taxes 0.02956337

DIVISION OF TAXATION—DEPARTMENT OF THE TREASURY—STATE OF NEW JERSEY
STATE EQUALIZATION TABLE—R.S. 54:1-33
FOR THE YEAR 1990

COUNTY	ASSESSED VALUE OF PERSONAL PROPERTY	ASSESSED VALUE OF REAL PROPERTY	PERCENTAGE BY WHICH ASSESSED VALUE OF REAL PROPERTY SHOULD BE INCREASED	TRUE VALUE OF REAL PROPERTY
*ATLANTIC	$ 111,606,959	$ 15,304,817,497	14.44	$ 17,515,240,898
*BERGEN	285,070,810	66,707,808,488	23.75	82,548,952,466
*BURLINGTON	138,463,945	14,786,003,796	14.51	16,931,184,926
CAMDEN	97,998,396	8,912,720,977	94.10	17,299,536,058
*CAPE MAY	57,417,054	11,496,475,278	-2.26	11,236,902,823
*CUMBERLAND	41,830,370	3,046,341,618	8.41	3,302,625,345
*ESSEX	125,794,100	15,548,698,100	140.73	37,430,664,661
*GLOUCESTER	70,091,156	6,752,696,960	19.16	8,046,588,370
**HUDSON	88,286,851	14,575,907,214	56.81	22,856,997,356
*HUNTERDON	33,101,869	8,732,452,991	4.24	9,102,942,761
MERCER	55,343,390	6,596,689,406	164.69	17,460,797,792
*MIDDLESEX	237,768,367	32,226,740,224	37.67	44,365,005,815
*MONMOUTH	248,977,005	30,504,141,754	31.42	40,089,554,152
*MORRIS	190,881,074	24,133,181,560	67.59	40,444,443,541
*OCEAN	144,466,728	25,760,394,601	31.51	33,877,425,830
*PASSAIC	66,980,485	12,152,415,282	97.28	23,973,989,509
*SALEM	17,532,029	1,364,966,633	49.19	2,036,351,832
*SOMERSET	105,545,077	16,317,242,956	38.81	22,650,253,964
*SUSSEX	22,467,482	5,394,100,301	54.68	8,343,542,616
*UNION	111,247,490	18,974,196,605	68.24	31,921,595,903
*WARREN	30,198,656	4,860,273,936	12.93	5,488,733,976
TOTALS	$2,281,069,293	$344,148,266,177		$496,923,300,594

*Adjustments were made to take into consideration the effect of Revaluation or Reassessment programs adopted in 1990 by several taxing districts.
**Hudson County—Estimated

Benjamin J. Redmond, Director
Division of Taxation

TABLE OF EQUALIZED VALUATIONS
YEAR 1990

Promulgated by the Director, Division of Taxation, as of October 1, 1990, for use by the Commissioner of Education in the calculation and distribution of State School Aid, under Chapter 86, Laws of 1954 (N.J.S.A. 54:1-35.1 et seq.).

A table of Equalized Valuation reflecting revisions resulting from appeals filed with the State Tax Court will be published subsequently, and will be available upon request at the Local Property Branch, Division of Taxation Building, Trenton, New Jersey 08646.

Compilation of Equalized Valuations in the State of New Jersey, As of October 1, 1990

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	$ 15,304,817,497	83.89%	$ 18,243,171,487	$ 85,771	$ 111,606,959	$ 18,354,864,217
Bergen	66,707,808,488	80.03	83,350,893,434	183,049	286,474,061	83,637,550,544
Burlington	14,786,003,796	81.73	18,090,476,279	....	138,463,945	18,228,940,224
Camden	8,912,720,977	48.36	18,429,361,290	26,899	97,998,396	18,527,386,585
Cape May	11,496,475,278	92.06	12,487,984,374	....	57,417,054	12,545,401,428
Cumberland	3,046,341,618	83.99	3,626,965,645	....	41,830,370	3,668,796,015
Essex	15,548,698,100	39.88	38,989,635,712	1,865,350	125,810,100	39,117,311,162
Gloucester	6,752,636,960	75.25	8,973,946,904	....	70,091,156	9,044,038,060
Hudson	14,737,367,018	59.38	24,820,127,057	11,142,882	89,849,749	24,921,119,688
Hunterdon	8,732,452,991	94.26	9,264,703,046	....	33,101,869	9,297,804,915
Mercer	6,596,689,406	35.96	18,342,581,761	549,486	55,343,390	18,398,474,637
Middlesex	32,226,740,224	70.90	45,454,031,251	1,388,028	237,768,367	45,693,187,646
Monmouth	30,504,141,754	74.94	40,703,860,014	189,867	248,977,005	40,953,026,886
Morris	24,133,181,560	59.05	40,867,667,602	726,509	190,881,074	41,059,275,185
Ocean	22,711,034,801	67.04	33,879,299,657	409,163	125,407,499	34,005,116,319
Passaic	12,152,415,282	48.94	24,832,046,367	544,390	66,980,485	24,899,571,242
Salem	1,364,966,633	58.30	2,341,482,133	....	18,658,426	2,360,140,559
Somerset	16,317,242,956	70.91	23,010,301,735	338,311	105,545,077	23,116,185,123
Sussex	5,394,100,301	62.96	8,567,853,096	....	22,467,482	8,590,320,578
Union	18,974,196,605	57.02	33,273,890,030	900,701	111,247,490	33,386,038,221
Warren	4,360,273,936	88.56	5,488,396,799	....	30,198,656	5,518,595,455
Totals	$341,260,306,181	66.52%	$513,038,675,673	$18,350,406	$2,266,118,610	$515,323,144,689

*Exclusive of Class II Railroad Property

Atlantic County, 1990 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Absecon City	$ 258,527,500	70.73%	$ 365,513,219	....	$ 1,488,131	$ 367,001,350
Atlantic City	6,390,092,392	90.36	7,071,815,396	$ 85,771	18,954,513	7,090,855,680
Brigantine City	990,558,000	84.59	1,171,010,758	....	4,331,829	1,175,342,587
Buena Borough	91,358,000	78.41	116,513,200	....	2,539,450	119,052,650
Buena Vista Township	217,380,200	87.85	247,444,735	....	1,742,496	249,187,231
Corbin City	13,699,400	76.67	17,868,006	....	114,269	17,982,275
Egg Harbor City	121,375,700	95.65	126,895,661	....	4,437,423	131,333,084
Egg Harbor Township	940,010,150	69.60	1,350,589,296	....	11,491,163	1,362,080,459
Estell Manor City	23,191,373	30.40	76,287,411	....	204,658	76,492,069
Folsom Borough	71,460,300	92.20	77,505,748	....	1,233,546	78,739,294
Galloway Township	747,871,000	72.95	1,025,183,002	....	10,187,374	1,035,370,376
Hamilton Township	748,367,300	74.83	1,000,089,937	....	8,864,954	1,008,954,891
Hammonton Town	422,808,000	80.09	527,916,094	....	9,751,201	537,667,295
Linwood City	277,871,400	59.69	465,524,208	....	884,006	466,408,214
Longport Borough	282,748,800	54.66	517,286,498	....	185,550	517,472,048
Margate City	1,304,930,600	106.55	1,224,711,966	....	1,913,442	1,226,625,408
Mullica Township	155,240,881	69.97	221,867,773	....	1,735,089	223,602,862
Northfield City	336,575,500	76.97	437,281,408	....	1,326,452	438,607,860
Pleasantville City	298,518,000	67.81	440,227,105	....	16,156,845	456,383,950
Port Republic City	38,562,411	62.44	61,759,146	....	949,860	62,709,006
Somers Point City	484,340,100	82.57	586,581,204	....	6,164,647	592,745,851
Ventnor City	1,040,237,990	99.05	1,050,215,033	....	6,333,314	1,056,548,347
Weymouth Township	49,092,500	77.82	63,084,683	....	616,747	63,701,430
Totals	$15,304,817,497	83.89%	$18,243,171,487	$85,771	$111,606,959	$18,354,864,217

*Exclusive of Class II Railroad Property.

Bergen County, 1990 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Allendale Borough	$ 481,600,462	64.11%	$ 751,209,580	…………	$ 736,478	$ 751,946,058
Alpine Borough	770,424,800	104.38	738,096,187	…………	540,260	738,636,447
Bergenfield Borough	1,390,997,000	87.47	1,590,256,088	…………	2,924,529	1,593,180,617
Bogota Borough	327,852,300	75.31	435,337,007	…………	409,740	435,746,747
Carlstadt Borough	1,196,154,330	72.12	1,658,561,190	…………	2,162,107	1,660,723,297
Cliffside Park Borough	1,462,604,766	92.68	1,578,123,399	…………	7,442,850	1,585,566,249
Closter Borough	351,773,800	39.24	896,467,380	…………	3,445,532	899,912,912
Cresskill Borough	693,206,534	74.92	925,262,325	…………	778,222	926,040,547
Demarest Borough	435,607,040	72.47	601,086,022	…………	339,293	601,425,315
Dumont Borough	1,093,399,200	107.26	1,019,391,385	…………	8,692,968	1,028,084,353
Elmwood Park Borough	1,222,815,600	98.65	1,239,549,518	…………	2,941,053	1,242,490,571
East Rutherford Borough	491,266,500	53.97	910,258,477	…………	3,225,866	913,484,343
Edgewater Borough	637,974,110	92.63	688,733,790	…………	535,274	689,269,064
Emerson Borough	444,141,800	74.13	599,139,080	…………	980,149	600,119,229
Englewood City	2,071,149,600	88.90	2,329,752,081	…………	18,156,424	2,347,908,505
Englewood Cliffs Borough	1,319,088,200	88.90	1,483,788,751	…………	1,382,883	1,485,171,634
Fairlawn Borough	2,380,678,600	91.81	2,593,049,341	$ 51,151	14,601,161	2,607,701,653
Fairview Borough	541,973,750	83.05	652,587,297	…………	520,176	653,107,473
Fort Lee Borough	3,339,133,150	68.39	4,882,487,425	…………	13,528,986	4,896,016,411
Franklin Lakes Borough	1,988,870,700	86.89	2,288,952,354	…………	2,102,969	2,291,055,323
Garfield City	1,448,875,400	105.09	1,378,699,591	…………	2,366,800	1,381,066,391
Glen Rock Borough	895,255,800	80.82	1,107,715,664	…………	1,243,130	1,108,958,794
Hackensack City	2,441,888,600	85.55	2,854,340,853	…………	24,117,321	2,878,458,174
Harrington Park Borough	436,274,100	94.15	463,381,944	…………	549,226	463,931,170
Hasbrouck Hgts. Borough	696,239,998	72.40	961,657,456	…………	1,154,103	962,811,559
Haworth Borough	392,620,700	88.48	443,739,489	…………	383,539	444,123,028
Hillsdale Borough	619,656,070	71.93	861,470,972	…………	8,750,524	870,221,496
Hohokus Borough	273,837,300	48.36	566,247,519	…………	409,341	566,656,860
Leonia Borough	396,756,700	50.60	784,104,150	…………	879,693	784,983,843
Little Ferry Borough	473,276,400	68.40	691,924,561	…………	7,743,729	699,668,290
Lodi Borough	1,000,230,600	77.25	1,294,796,893	…………	2,060,462	1,296,857,355
Lyndhurst Township	653,789,100	42.97	1,521,501,280	80,187	1,643,192	1,523,224,659
Mahwah Township	1,894,114,850	82.60	2,293,117,252	…………	13,747,814	2,306,865,066
Maywood Borough	681,709,100	92.45	737,381,395	…………	1,193,960	738,575,355
Midland Park Borough	525,978,900	88.78	592,452,016	…………	2,492,711	594,944,727

Montvale Borough	616,179,600	47.59	1,294,766,968	....	1,348,469	1,296,115,437
Moonachie Borough	305,220,900	53.51	570,399,738	....	589,792	570,989,530
New Milford Borough	960,198,400	100.01	960,102,390	....	737,518	960,839,908
North Arlington Borough	781,517,400	87.95	888,592,837	....	886,508	889,479,345
Northvale Borough	351,501,500	72.45	485,164,251	....	550,587	485,714,838
Norwood Borough	344,772,895	55.80	617,872,572	....	755,461	618,628,033
Oakland Borough	1,060,481,155	96.40	1,100,084,186	....	4,422,003	1,104,506,189
Old Tappan Borough	332,381,400	54.98	604,549,654	....	600,345	605,149,999
Oradell Borough	647,488,600	68.52	944,962,931	....	1,604,025	946,566,956
Palisades Park Borough	848,424,300	83.71	1,013,528,013	....	491,183	1,014,019,196
Paramus Borough	2,966,589,600	79.37	3,737,671,160	....	6,541,304	3,744,212,464
Park Ridge Borough	842,362,700	100.78	835,843,124	....	2,874,925	838,718,049
Ramsey Borough	1,385,527,400	88.51	1,565,390,803	....	13,001,031	1,578,391,834
Ridgefield Borough	737,755,750	76.30	966,914,482	....	947,551	967,862,033
Ridgefield Park Village	416,207,800	47.93	868,365,950	....	956,868	869,322,818
Ridgewood Village	2,584,582,400	91.39	2,828,080,096	....	13,695,083	2,841,775,179
River Edge Borough	807,462,400	96.34	838,138,260	....	12,427,698	850,565,958
Rivervale Township	571,202,700	61.24	932,728,119	....	624,386	933,352,505
Rochelle Park Township	396,037,300	72.47	546,484,476	....	22,115,190	568,599,666
Rockleigh Borough	185,869,000	69.14	268,829,910	....	529,668	269,359,578
Rutherford Borough	1,264,068,490	93.32	1,354,552,604	....	20,048,058	1,374,600,662
Saddle Brook Township	1,448,243,050	101.30	1,429,657,502	51,711	1,777,296	1,431,486,509
Saddle River Borough	1,280,522,180	114.52	1,118,164,670	....	1,113,368	1,119,278,038
South Hackensack Twp.	353,902,480	92.87	381,072,984	....	605,472	381,678,456
Teaneck Township	2,876,187,200	100.16	2,871,592,652	....	5,830,062	2,877,422,714
Tenafly Borough	818,966,540	42.47	1,928,341,276	....	1,100,005	1,929,441,281
Teterboro Borough	306,315,600	142.25	215,336,098	....	1,263,706	216,599,804
U. Saddle River Borough	1,182,843,750	91.15	1,297,689,248	....	3,878,631	1,301,567,879
Waldwick Borough	666,763,900	87.63	760,885,427	....	817,562	761,702,989
Wallington Borough	642,809,825	110.45	581,991,693	....	1,361,996	583,353,689
Washington Township	639,213,000	74.74	855,248,863	....	646,492	855,895,355
Westwood Borough	638,649,200	72.83	876,904,023	....	1,133,446	878,037,469
Woodcliff Lakes Borough	448,661,400	48.32	928,521,109	....	1,280,057	929,801,166
Wood-Ridge Borough	315,183,363	50.06	629,611,193	....	537,349	630,148,542
Wyckoff Township	1,212,499,450	65.96	1,838,234,460	....	5,198,501	1,843,432,961
Totals	$66,707,808,488	80.03%	$83,350,893,434	$183,049	$286,474,061	$83,637,550,544

*Exclusive of Class II Railroad Property.

Burlington County, 1990 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bass River Township	$ 44,172,100	56.65%	$ 77,973,698	....	$ 900,306	$ 78,874,004
Beverly City	39,895,105	54.12	73,716,011	....	126,630	73,842,641
Bordentown City	61,548,000	31.64	194,525,917	....	169,720	194,695,637
Bordentown Township	256,528,790	61.00	420,539,000	....	4,467,078	425,006,078
Burlington City	435,316,000	108.54	401,065,045	....	6,826,454	407,891,499
Burlington Township	414,522,466	64.10	646,680,914	....	2,470,172	649,151,086
Chesterfield Township	84,952,700	49.40	171,969,028	....	549,954	172,518,982
Cinnaminson Township	418,127,384	47.77	875,292,828	....	3,309,503	878,602,331
Delanco Township	70,159,800	43.67	160,659,034	....	279,182	160,938,216
Delran Township	299,239,100	46.22	647,423,410	....	1,059,554	648,482,964
Eastampton Township	174,244,514	101.89	171,012,380	....	1,310,384	172,322,764
Edgewater Park Twp.	175,338,164	59.64	293,994,239	....	550,573	294,544,812
Evesham Township	1,994,154,300	104.26	1,912,674,372	....	22,352,251	1,935,026,623
Fieldsboro Borough	19,257,400	82.96	23,212,874	....	29,862	23,242,736
Florence Township	257,259,415	60.65	424,170,511	....	1,422,511	425,593,022
Hainesport Township	181,303,450	93.98	192,917,057	....	1,523,832	194,440,889
Lumberton Township	195,631,770	59.31	329,846,181	....	1,101,670	330,947,851
Mansfield Township	263,422,700	95.78	275,028,920	....	2,412,485	277,441,405
Maple Shade Township	690,611,600	99.86	691,579,812	....	2,228,292	693,808,104
Medford Township	1,326,172,950	95.48	1,388,953,655	....	8,006,936	1,396,960,591

Medford Lakes Borough	130,842,650	55.94	233,898,194	....	392,311	234,290,505
Moorestown Township	1,326,296,703	88.86	1,492,568,876	....	22,703,297	1,515,272,173
Mount Holly Township	220,698,485	66.70	330,882,286	....	7,798,738	[illegible]8,681,024
Mount Laurel Township	1,629,242,970	71.86	2,267,245,992	....	10,838,242	[illegible]8,084,234
New Hanover Township	29,435,400	105.09	28,009,706	....	2,416,061	30,425,767
North Hanover Township	160,964,760	92.14	174,695,854	....	1,123,533	175,819,387
Palmyra Borough	156,630,750	58.30	268,663,379	....	575,579	269,238,958
Pemberton Borough	28,038,600	79.87	35,105,296	....	973,928	36,079,224
Pemberton Township	817,857,300	111.81	731,470,620	....	7,733,594	739,204,214
Riverside Township	118,462,550	45.27	261,680,031	....	1,230,095	262,910,126
Riverton Borough	131,345,500	93.71	140,161,669	....	394,879	140,556,548
Shamong Township	289,504,450	100.67	287,577,680	....	2,571,089	290,148,769
Southampton Township	452,271,950	94.11	480,577,994	....	4,857,999	485,435,993
Springfield Township	169,184,575	99.80	169,523,622	....	1,734,796	171,258,418
Tabernacle Township	341,762,050	98.87	345,668,100	....	1,342,524	347,010,624
Washington Township	45,637,600	120.12	37,993,340	....	683,297	38,676,637
Westhampton Township	283,768,610	101.25	280,265,294	....	2,245,272	282,510,566
Willingboro Township	971,889,370	91.27	1,064,850,849	....	4,755,817	1,069,606,666
Woodland Township	59,042,615	88.90	66,414,640	....	875,491	67,290,131
Wrightstown Borough	21,269,200	106.41	19,987,971	....	2,120,054	22,108,025
Totals	$14,786,003,796	81.73%	$18,090,476,279	....	$138,463,945	$18,228,940,224

*Exclusive of Class II Railroad Property.

Camden County, 1990 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Audubon Borough	$ 223,788,880	63.87%	$ 350,381,838	....	$ 490,893	$ 350,872,731
Audubon Park Borough	9,377,500	142.44	6,583,474	....	47,102	6,630,576
Barrington Borough	164,298,800	66.69	246,361,973	....	634,357	246,996,330
Bellmawr Borough	437,003,600	105.02	416,114,645	....	1,418,249	417,532,894
Berlin Borough	99,712,268	36.02	276,824,731	....	3,222,138	280,046,869
Berlin Township	85,978,300	35.40	242,876,554	....	526,293	243,402,847
Brooklawn Borough	26,964,535	43.24	62,360,164	....	246,083	62,606,247
Camden City	217,166,374	24.60	882,790,138	$ 26,899	15,409,620	898,226,657
Cherry Hill Township	1,443,914,640	31.01	4,656,287,133	....	7,980,454	4,664,267,587
Chasilhurst Borough	15,312,899	47.59	32,176,716	....	144,306	32,321,022
Clementon Borough	60,906,975	43.42	140,274,010	....	502,391	140,776,401
Collingswood Borough	259,714,600	54.14	479,709,272	....	5,202,703	484,911,975
Gibbsboro Borough	90,249,350	74.41	121,286,588	....	918,972	122,205,560
Gloucester City	129,237,400	41.60	310,666,827	....	3,900,545	314,567,372
Gloucester Township	632,078,841	39.29	1,608,752,459	....	6,105,043	1,614,857,502
Haddon Township	233,183,300	36.87	632,447,247	....	659,096	633,106,343
Haddonfield Borough	443,222,700	47.64	930,358,312	....	7,502,869	937,861,181
Haddon Heights Borough	228,973,800	61.10	374,752,537	....	867,977	375,620,514
Hi-Nella Borough	14,255,000	63.00	22,626,984	....	116,103	22,743,087
Laurel Springs Borough	44,856,250	62.52	71,747,041	....	8,871,915	80,618,956

Lawnside Borough	43,535,258	48.07	90,566,378	....	170,179	90,736,557
Lindenwold Borough	287,577,400	64.09	448,708,691	....	1,653,410	450,362,101
Magnolia Borough	53,608,150	39.12	137,035,148	....	157,142	137,192,290
Merchantville Borough	90,252,100	58.88	153,281,420	....	9,295,484	162,576,904
Mt. Ephraim Borough	104,643,020	65.76	159,128,680	....	695,674	159,824,354
Oaklyn Borough	164,231,400	104.86	156,619,683	....	465,926	157,085,609
Pennsauken Township	565,859,800	37.16	1,522,765,877	....	2,667,025	1,525,432,902
Pine Hill Borough	93,709,250	49.08	190,931,642	....	622,035	191,553,677
Pine Valley Borough	6,875,880	66.67	10,313,304	....	26,025	10,339,329
Runnemede Borough	322,011,100	107.52	299,489,490	....	2,243,508	301,732,998
Somerdale Borough	128,379,550	69.41	184,958,291	....	688,295	185,646,586
Stratford Borough	301,171,400	105.69	284,957,328	....	1,935,300	286,892,628
Tavistock Borough	2,881,600	100.70	2,861,569	....	4,441	2,866,010
Voorhees Township	1,296,882,397	78.42	1,653,764,852	....	7,384,839	1,661,149,691
Waterford Township	163,650,510	47.87	341,864,445	....	1,313,940	343,178,385
Winslow Township	392,677,950	44.74	877,688,757	....	3,846,327	881,535,084
Woodlynne Borough	34,578,200	70.50	49,047,092	....	61,737	49,108,829
Totals	$8,912,720,977	48.36%	$18,429,361,290	$26,899	$97,998,396	$18,527,386,585

*Exclusive of Class II Railroad Property.

Cape May County, 1990 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Avalon Borough	$ 1,738,122,400	113.07%	$ 1,537,209,162	....	$ 3,989,956	$ 1,541,199,118
Cape May City	590,076,700	77.83	758,160,992	....	1,695,489	759,856,481
Cape May Point Borough	86,333,700	65.41	131.988,534	....	40,687	132,029,221
Dennis Township	291,644,400	100.01	291,615,238	....	3,519,777	295,135,015
Lower Township	778,640,250	63.68	1,222,739,086	....	7,860,246	1,230,599,332
Middle Township	474,720,950	67.68	701,419,843	....	7,971,336	709,391,179
North Wildwood City	679,874,514	102.13	665,695,206	....	1,296,851	666,992,057
Ocean City	3,323,163,100	107.27	3,097,942,668	....	7,128,771	3,105,071,439
Sea Isle City	765,287,200	85.95	890,386,504	....	2,944,055	893,330,559
Stone Harbor Borough	864,005,800	89.97	960,326,553	....	775,258	961,101,811
Upper Township	445,473,600	60.93	731,123,584	....	9,679,481	740,803,065
West Cape May Borough	90,837,240	95.59	95,027,974	....	608,817	95,636,791
West Wildwood Borough	48,950,700	91.13	53,715,242	....	63,009	53,778,251
Wildwood City	427,794,724	78.92	542,061,232	....	6,888,940	548,950,172
Wildwood Crest Borough	857,777,200	112.17	764,711,777	....	1,222,070	765,933,847
Woodbine Borough	33,772,800	77.00	43,860,779	....	1,732,311	45,593,090
Totals	$11,496,475,278	92.06%	$12,487,984,374	....	$57,417,054	$12,545,401,428

*Exclusive of Class II Railroad Property.

Cumberland County, 1990 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bridgeton City	$ 160,941,650	52.10%	$ 308,909,117	....	$ 4,342,492	$ 313,251,609
Commercial Township	102,338,525	92.68	110,421,369	....	3,526,264	113,947,633
Deerfield Township	78,001,470	93.06	83,818,472	....	1,234,404	85,052,876
Downe Township	20,952,900	34.54	60,662,710	....	306,021	60,968,731
Fairfield Township	93,258,900	94.27	98,927,442	....	1,244,117	100,171,559
Greenwich Township	33,842,200	92.68	36,515,106	....	398,116	36,913,222
Hopewell Township	130,268,600	96.91	134,422,247	....	1,380,244	135,802,491
Lawrence Township	25,444,499	32.39	78,556,650	....	760,408	79,317,058
Maurice River Township	65,177,459	61.08	106,708,348	....	1,160,434	107,868,782
Millville City	633,954,500	86.38	733,913,522	....	5,022,122	738,935,644
Shiloh Borough	10,519,115	78.79	13,350,825	....	151,898	13,502,723
Stow Creek Township	40,240,600	88.74	45,346,631	....	622,297	45,968,928
Upper Deerfield Township	172,989,000	67.21	257,385,806	....	1,605,753	258,991,559
Vineland City	1,478,412,200	94.89	1,558,027,400	....	20,075,800	1,578,103,200
Totals	$3,046,341,618	83.99%	$3,626,965,645	....	$41,830,370	$3,668,796,015

*Exclusive of Class II Railroad Property.

Essex County, 1990 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Belleville Town	$ 469,433,700	28.07%	$ 1,672,368,009	....	$ 2,314,300	$ 1,674,682,309
Bloomfield Township	437,868,500	17.69	2,475,231,769	$ 47,399	2,532,700	2,477,811,868
Caldwell Borough Township	109,008,500	22.45	485,561,247	....	1,848,300	487,409,547
Cedar Grove Township	285,566,400	28.18	1,013,365,507	....	510,700	1,013,876,207
East Orange City	368,083,800	26.09	1,410,823,304	430,382	8,046,400	1,419,300,086
Essex Fells Township	70,336,000	17.89	393,158,189	....	94,500	393,252,689
Fairfield Township	1,625,069,200	97.92	1,659,588,644	....	17,115,000	1,676,703,644
Glen Ridge Township	242,162,200	40.07	604,347,891	....	789,200	605,137,091
Irvington Township	297,798,000	21.94	1,357,329,079	....	4,343,200	1,361,672,279
Livingston Township	880,359,400	27.12	3,246,162,979	....	5,018,600	3,251,181,579
Maplewood Township	546,899,800	36.41	1,502,059,324	27,325	1,309,600	1,503,396,249
Millburn Township	1,657,599,400	48.59	3,411,400,288	....	7,366,[illegible]	3,418,766,488
Montclair Township	2,977,223,200	100.66	2,957,702,364	102,078	16,894,400	2,974,698,842
Newark City	974,797,200	15.75	6,189,188,571	958,356	40,130,900	6,230,277,827
North Caldwell Township	307,605,200	41.27	745,348,195	....	368,200	745,716,395
Nutley Township	497,905,100	26.44	1,883,150,908	....	2,941,300	1,886,092,208
Orange City Township	119,554,000	18.02	663,451,720	227,270	515,500	664,194,490
Roseland Borough	254,677,100	26.54	959,597,212	....	515,700	960,112,912
South Orange Village Twp.	259,979,400	22.78	1,141,261,633	72,540	2,779,900	1,144,114,073
Verona Township	532,550,500	46.70	1,140,365,096	....	937,800	1,141,302,896
West Caldwell Township	1,182,652,900	102.38	1,155,160,090	....	1,915,900	1,157,075,990
West Orange Township	1,451,568,600	49.66	2,923,013,693	....	7,521,800	2,930,535,493
Totals	$15,548,698,100	39.88%	$38,989,635,712	$1,865,350	$125,810,100	$39,117,311,162

*Exclusive of Class II Railroad Property.

Gloucester County, 1990 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Clayton Borough	$ 107,383,500	67.50%	$ 159,086,667	....	$ 1,350,504	$ 160,437,171
Deptford Township	516,936,500	55.87	925,248,792	....	3,001,950	928,250,742
East Greenwich Township	135,520,100	57.59	235,318,805	....	694,324	236,013,129
Elk Township	73,279,700	65.82	111,333,485	....	721,655	112,055,140
Franklin Township	334,691,200	72.87	459,299,026	....	3,938,950	463,237,976
Glassboro Borough	505,633,800	115.13	439,185,095	....	13,998,859	453,183,954
Greenwich Township	323,482,650	55.27	585,277,094	....	429,515	585,706,609
Harrison Township	125,337,300	62.97	199,042,878	....	2,362,941	201,405,819
Logan Township	316,150,900	90.51	349,299,414	....	1,742,402	351,041,816
Mantua Township	258,724,300	67.69	382,219,382	....	3,887,596	386,106,978
Monroe Township	500,693,010	63.55	787,872,557	....	8,539,660	796,412,217
National Park Borough	49,988,100	67.28	74,298,603	....	145,131	74,443,734
Newfield Borough	56,261,500	91.49	61,494,699	....	346,562	61,841,261
Paulsboro Borough	185,893,500	91.34	203,518,174	....	3,827,235	207,345,409
Pitman Borough	168,936,100	52.02	324,752,211	....	555,882	325,308,093
South Harrison Township	52,228,600	69.16	75,518,508	....	489,611	76,008,119
Swedesboro Borough	25,970,600	46.38	55,995,257	....	1,774,169	57,769,426
Washington Township	1,807,928,600	104.09	1,736,889,807	....	9,663,082	1,746,552,889
Wenonah Borough	58,274,200	54.42	107,082,323	....	273,671	107,355,994
West Deptford Township	606,656,000	62.48	970,960,307	....	2,269,252	973,229,559
Westville Borough	103,930,900	73.87	140,694,328	....	661,200	141,355,528
Woodbury City	213,740,100	60.11	355,581,600	....	6,810,497	362,392,097
Woodbury Heights Borough	125,464,100	90.30	138,941,417	....	1,062,529	140,003,946
Woolwich Township	99,531,700	104.73	95,036,475	....	1,543,979	96,580,454
Totals	$6,752,636,960	75.25%	$8,973,946,904	....	$70,091,156	$9,044,038,060

*Exclusive of Class II Railroad Property.

Hudson County, 1990 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bayonne City	$ 427,954,700	14.42%	$ 2,967,785,714	....	$ 2,117,249	$ 2,969,902,963
East Newark Borough	39,402,700	43.38	90,831,489	....	833,631	91,665,120
Guttenburg Town	274,976,000	59.75	460,210,879	....	353,485	460,564,364
Harrison Town	553,274,540	87.30	633,762,360	....	1,765,582	635,527,942
Hoboken City	1,756,365,600	109.28	1,607,215,959	$ 6,701,903	2,635,285	1,616,553,147
Jersey City City	6,153,116,781	78.82	7,806,542,478	3,154,454	57,163,570	7,866,860,502
Kearny Town	1,113,751,200	50.02	2,226,611,755	909,060	6,561,062	2,234,081,877
North Bergen Township	741,108,608	29.57	2,506,285,451	....	4,815,489	2,511,100,940
Secaucus Town	3,044,761,600	114.21	2,665,932,580	377,465	8,423,824	2,674,733,869
Union City City	286,091,658	18.78	1,523,384,760	....	4,645,174	1,528,029,934
Weehawken Township	160,726,616	15.01	1,070,796,909	....	313,869	1,071,110,778
West New York Town	185,837,015	14.74	1,260,766,723	....	221,529	1,260,988,252
Totals	$14,737,367,018	59.38%	$24,820,127,057	$11,142,882	$89,849,749	$24,921,119,688

*Exclusive of Class II Railroad Property.

Hunterdon County, 1990 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Alexandria Township	$ 148,615,540	50.74%	$ 292,896,216	....	$ 507,273	$ 293,403,489
Bethlehem Township	125,582,048	49.90	251,667,431	....	306,117	251,973,548
Bloomsbury Borough	59,636,150	105.82	56,356,218	....	378,845	56,735,063
Califon Borough	34,615,625	43.55	79,484,788	....	325,525	79,810,313
Clinton Town	126,850,700	76.93	164,891,070	....	472,153	165,363,223
Clinton Township	1,169,831,264	103.98	1,125,054,110	....	7,487,867	1,132,541,977
Delaware Township	345,586,900	100.25	344,725,087	....	1,460,039	346,185,126
East Amwell Township	386,644,564	114.61	337,356,744	....	1,158,533	338,515,277
Flemington Borough	214,717,000	68.92	311,545,270	....	2,205,400	313,750,670
Franklin Township	311,116,349	109.34	284,540,286	....	1,009,982	285,550,268
Frenchtown Borough	40,475,590	45.20	89,547,765	....	360,252	89,908,017
Glen Gardner Borough	95,940,095	105.30	91,111,201	....	270,707	91,381,908
Hampton Borough	58,335,166	89.85	64,925,060	....	233,766	65,158,826
High Bridge Borough	226,760,772	107.57	210,802,986	....	770,520	211,573,506
Holland Township	353,174,527	98.74	357,681,312	....	2,642,286	360,323,598
Kingwood Township	272,763,425	110.69	246,421,018	....	824,363	247,245,381
Lambertville City	301,454,900	109.46	275,401,882	....	688,220	276,090,102
Lebanon Borough	52,258,007	49.92	104,683,508	....	387,513	105,071,021
Lebanon Township	517,670,809	109.69	471,939,839	....	1,186,447	473,126,286
Milford Borough	89,623,450	103.23	86,819,190	....	241,856	87,061,046
Raritan Township	1,324,844,100	95.38	1,389,016,670	....	3,445,600	1,392,462,270
Readington Township	1,403,083,801	108.01	1,299,031,387	....	3,787,179	1,302,818,566
Stockton Borough	41,520,200	111.79	37,141,247	....	188,307	37,329,554
Tewksbury Township	421,035,100	57.44	732,999,826	....	917,393	733,917,219
Union Township	397,058,215	110.85	358,194,150	....	1,276,565	359,470,715
West Amwell Township	213,258,694	106.38	200,468,785	....	569,161	201,037,946
Totals	$8,732,452,991	94.26%	$9,264,703,046	....	$33,101,869	$9,297,804,915

*Exclusive of Class II Railroad Property.

Mercer County, 1990 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
East Windsor Township	$ 1,276,487,390	104.41%	$ 1,222,571,966	....	$ 4,293,519	$ 1,226,865,485
Ewing Township	230,820,158	12.89	1,790,691,683	$ 47,917	3,750,028	1,794,489,628
Hamilton Township	1,276,885,050	31.59	4,042,054,606	....	13,418,625	4,055,473,231
Hightstown Borough	49,896,000	20.23	246,643,599	....	1,574,449	248,218,048
Hopewell Borough	63,667,000	46.52	136,859,415	....	719,065	137,578,480
Hopewell Township	628,050,780	51.78	1,212,921,553	....	2,206,723	1,215,128,276
Lawrence Township	571,299,317	22.09	2,586,235,025	....	2,389,569	2,588,624,594
Pennington Borough	96,625,805	44.15	218,857,995	....	1,473,050	220,331,045
Princeton Borough	437,097,200	47.26	924,877,698	64,931	4,967,618	929,910,247
Princeton Township	755,528,600	42.38	1,782,747,994	....	1,629,556	1,784,377,550
Trenton City	297,162,855	15.95	1,863,090,000	436,638	6,291,704	1,869,818,342
Washington Township	103,104,351	25.69	401,340,409	....	661,917	402,002,326
West Windsor Township	810,064,900	42.33	1,913,689,818	....	11,967,567	1,925,657,385
Totals	$6,596,689,406	35.96%	$18,342,581,761	$549,486	$55,343,390	$18,398,474,637

*Exclusive of Class II Railroad Property.

Middlesex County, 1990 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Carteret Borough	$ 1,070,313,700	92.68%	$ 1,154,848,619	....	$ 3,718,675	$ 1,158,567,294
Cranbury Township	304,840,400	72.51	420,411,529	....	1,349,461	421,760,990
Dunellen Borough	144,611,600	45.49	317,897,560	$ 89,654	3,119,527	321,106,741
East Brunswick Township	1,839,508,900	56.01	3,284,250,848	....	13,893,500	3,298,144,348
Edison Township	7,384,618,600	98.91	7,465,997,978	....	32,359,134	7,498,357,112
Helmetta Borough	39,724,700	57.81	68,715,966	....	243,734	68,959,700
Highland Park Borough	717,659,800	109.15	657,498,672	....	1,722,064	659,220,736
Jamesburg Borough	124,578,300	57.92	215,086,844	....	1,864,488	216,951,332
Metuchen Borough	451,351,400	46.60	968,565,236	....	8,740,091	977,305,327
Middlesex Borough	489,174,200	59.38	823,802,964	....	1,460,471	825,263,435
Milltown Borough	249,712,900	54.35	459,453,358	....	390,568	459,843,926
Monroe Township	473,048,200	24.85	1,903,614,487	....	2,664,845	1,906,279,332
New Brunswick City	663,234,400	46.41	1,429,076,492	....	36,772,784	1,465,849,276
North Brunswick Township	1,174,884,900	50.22	2,339,476,105	....	4,208,978	2,343,685,083
Old Bridge Township	3,034,765,124	106.15	2,858,940,296	....	13,916,326	2,872,856,622
Perth Amboy City	1,656,927,700	88.77	1,866,540,160	319,330	8,720,069	1,875,579,559
Piscataway Township	2,283,880,600	71.41	3,198,264,389	....	42,936,675	3,241,201,064
Plainsboro Township	907,754,000	62.83	1,444,777,972	....	5,173,276	1,449,951,248
Sayreville Borough	732,191,300	33.51	2,184,993,435	....	3,964,376	2,188,957,811
South Amboy City	176,063,500	48.88	360,195,376	701,207	935,610	361,832,193
South Brunswick Township	2,984,212,800	105.27	2,834,817,897	....	17,399,276	2,852,217,173
South Plainfield Borough	1,372,809,000	72.73	1,887,541,592	....	9,290,366	1,896,831,958
South River Borough	361,186,000	54.31	665,045,111	....	755,937	665,801,048
Spotswood Borough	190,391,200	49.73	382,849,789	195,200	2,216,281	385,261,270
Woodbridge Township	3,399,297,000	54.29	6,261,368,576	82,637	19,951,855	6,281,403,068
Totals	$32,226,740,224	70.90%	$45,454,031,251	$1,388,028	$237,768,367	$45,693,187,646

*Exclusive of Class II Railroad Property.

Monmouth County, 1990 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Aberdeen Township	$ 398,390,450	42.81%	$ 930,601,378	....	$ 1,191,878	$ 931,793,256
Allenhurst Borough	112,070,800	91.31	122,736,612	....	267,460	123,004,072
Allentown Borough	61,314,400	73.15	83,820,096	....	2,041,499	85,861,595
Asbury Park City	402,129,700	89.97	446,959,764	....	12,415,136	459,374,900
Atlantic Highlands Borough	334,455,200	102.22	327,191,548	....	3,679,482	330,871,030
Avon-By-The-Sea Borough	255,253,000	107.34	237,798,584	....	318,196	238,116,780
Belmar Borough	509,791,900	111.35	457,828,379	....	771,571	458,599,950
Bradley Beach Borough	340,860,850	109.34	311,743,964	....	505,389	312,249,353
Brielle Borough	604,488,448	108.84	555,391,812	....	578,430	555,970,242
Colts Neck Township	922,499,400	98.36	937,880,643	....	4,454,053	942,334,696
Deal Borough	513,286,700	79.31	647,190,392	....	730,773	647,921,165
Eatontown Borough	459,755,000	47.98	958,222,176	....	5,413,821	963,635,997
Englishtown Borough	69,584,629	108.15	64,340,850	....	3,105,063	67,445,913
Fair Haven Borough	313,050,200	63.18	495,489,395	....	412,737	495,902,132
Farmingdale Borough	32,048,100	40.31	79,504,093	....	1,448,830	80,952,923
Freehold Borough	532,817,100	107.41	496,059,119	....	20,034,774	516,093,893
Freehold Township	1,817,029,600	104.29	1,742,285,550	....	74,306,404	1,816,591,954
Hazlet Township	600,979,900	58.10	1,034,388,812	....	1,539,790	1,035,928,602
Highlands Borough	315,824,700	102.12	309,268,214	....	456,249	309,724,463
Holmdel Township	936,414,790	55.34	1,692,112,017	....	7,855,724	1,699,967,741
Howell Township	965,335,600	44.03	2,192,449,693	....	5,659,743	2,198,109,436
Interlaken Borough	106,039,800	93.47	113,447,951	....	169,663	113,617,614
Keansburg Borough	363,649,300	105.55	344,527,996	....	667,766	345,195,762
Keyport Borough	154,968.000	50.60	306,260,870	....	5,019,375	311,280,245
Little Silver Borough	569,504,525	97.20	585,910,005	....	3,024,842	588,934,847
Loch Arbour Village	31,442,500	81.12	38,760,478	....	75,228	38,835,706
Long Branch City	1,602,427,000	105.73	1,515,584,035	$ 79,905	10,524,432	1,526,188,372
Manalapan Township	890,406,700	47.19	1,886,854,630	....	3,185,701	1,890,040,331
Manasquan Borough	573,760,425	98.01	585,410,086	....	825,467	586,235,553
Marlboro Township	895,877,403	40.96	2,187,200,691	....	5,661,379	2,192,862,070

Matawan Borough	499,574,504	105.92	471,652,666	....	1,611,354	473,264,020
Middletown Township	2,415,902,000	47.69	5,065,846,089	....	11,586,448	5,077,432,537
Millstone Township	568,305,955	107.58	528,263,576	....	2,579,761	530,843,337
Monmouth Beach Borough	382,976,500	92.21	415,330,767	....	681,926	416,012,693
Neptune Township	1,528,564,700	103.13	1,482,172,695	....	8,915,500	1,491,088,195
Neptune City Borough	244,857,200	107.31	228,177,430	....	538,335	228,715,765
Ocean Township	881,622,700	48.10	1,832,895,426	....	2,250,040	1,835,145,466
Oceanport Borough	457,995,300	95.77	478,224,183	....	938,681	479,162,864
Red Bank Borough	856,820,400	113.14	757,309,882	109,962	16,258,262	773,678,106
Roosevelt Borough	23,858,790	53.46	44,629,237	....	51,972	44,681,209
Rumson Borough	520,340,700	43.64	1,192,348,075	....	670,077	1,193,018,152
Sea Bright Borough	141,069,200	62.50	225,710,720	....	417,649	226,128,369
Sea Girt Borough	618,763,900	114.62	539,839,382	....	514,065	540,353,447
Shrewsbury Borough	430,227,900	104.80	410,522,805	....	2,946,074	413,468,879
Shrewsbury Township	17,936,000	55.57	32,276,408	....	33,646	32,310,054
South Belmar Borough	124,907,300	111.88	111,643,994	....	325,379	111,969,373
Spring Lake Borough	858,956,300	107.60	798,286,524	....	5,939,169	804,225,693
Spring Lake Hts. Borough	251,293,040	56.64	443,667,090	....	428,525	444,095,615
Tinton Falls Borough	935,142,500	106.46	878,397,990	....	3,297,378	881,695,368
Union Beach Borough	289,597,250	104.99	275,833,175	....	509,273	276,342,448
Upper Freehold Township	275,105,895	100.48	273,791,695	....	2,034,300	275,825,995
Wall Township	1,931,578,200	99.71	1,937,196,069	....	8,861,800	1,946,057,869
West Long Branch Boro	563,289,400	95.05	592,624,303	....	1,246.536	593,870,839
Totals	$30,504,141,754	74.94%	$40,703,860,014	$189,867	$248,977,005	$40,953,026,886

*Exclusive of Class II Railroad Property.

Morris County, 1990 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Boonton Town	$ 227,931,100	41.63%	$ 547,516,454	$ 47,965	$ 5,880,170	$ 553,444,589
Boonton Township	179,188,090	46.41	386,098,018	....	408,743	386,506,761
Butler Borough	288,725,200	63.83	452,334,639	....	759,681	453,094,320
Chatham Borough	334,661,256	39.24	852,857,431	81,757	498,551	853,437,739
Chatham Township	415,586,910	38.38	1,082,821,548	....	680,810	1,083,502,358
Chester Borough	138,256,500	73.21	188,849,201	....	935,361	189,784,562
Chester Township	354,158,150	51.92	682,122,785	....	807,224	682,930,009
Denville Township	892,671,960	71.76	1,243,968,729	175,586	5,682,525	1,249,826,840
Dover Town	317,268,807	44.14	718,778,448	90,593	5,701,030	724,570,071
East Hanover Township	1,097,132,100	72.40	1,515,375,829	....	2,932,080	1,518,307,909
Florham Park Borough	1,115,920,200	74.60	1,495,871,582	....	3,686,426	1,499,558,008
Hanover Township	971,163,450	51.06	1,902,004,407	....	20,147,501	1,922,151,908
Harding Township	694,305,561	68.03	1,020,567,331	....	1,486,578	1,022,075,909
Jefferson Township	263,557,600	23.50	1,121,521,702	....	1,006,035	1,122,527,737
Kinnelon Borough	796,803,150	80.91	984,801,817	....	1,962,300	986,764,117
Lincoln Park Borough	335,425,465	47.53	705,713,160	....	1,231,496	706,944,656
Madison Borough	857,047,050	58.81	1,457,315,167	92,369	36,743,601	1,494,151,137
Mendham Borough	591,016,225	98.69	598,861,308	....	3,231,569	602,092,877
Mendham Township	188,418,862	23.39	805,553,065	....	341,506	805,894,571
Mine Hill Township	76,016,370	35.24	215,710,471	....	275,009	215,985,480

Montville Township	956,661,500	52.76	1,813,232,563	....	2,640,961	1,815,873,524
Morris Township	2,940,798,800	104.92	2,802,896,302	....	9,711,922	2,812,608,224
Morris Plains Borough	390,253,171	51.74	754,258,158	....	1,709,594	755,967,752
Morristown Town	1,304,931,325	84.59	1,542,654,362	151,170	36,256,685	1,579,062,217
Mountain Lakes Borough	211,875,400	40.21	526,922,159	....	1,010,931	527,933,090
Mt. Arlington Borough	65,688,400	29.52	222,521,680	....	231,598	222,753,278
Mt. Olive Township	636,107,301	43.78	1,452,963,228	....	2,688,563	1,455,651,791
Netcong Borough	164,862,300	103.33	159,549,308	....	5,699,218	165,248,526
Par-Troy Hills Township	2,490,779,100	52.38	4,755,210,195	....	9,709,412	4,764,919,607
Passaic Township	476,442,645	66.58	715,594,240	....	6,401,453	721,995,693
Pequannock Township	607,980,300	61.56	987,301,559	....	1,284,150	988,585,709
Randolph Township	805,667,729	48.20	1,671,509,811	....	3,463,677	1,674,973,488
Riverdale Borough	62,065,800	25.09	247,372,658	....	2,431,444	249,804,102
Rockaway Borough	449,122,400	99.07	453,338,448	....	1,692,335	455,030,783
Rockaway Township	1,015,229,183	57.74	1,758,277,075	....	2,545,462	1,760,822,537
Roxbury Township	665,470,100	46.47	1,432,042,393	87,069	6,378,072	1,438,507,534
Victory Gardens Borough	51,104,600	115.94	44,078,489	....	68,171	44,146,660
Washington Township	564,752,200	46.09	1,225,324,799	....	2,238,987	1,227,563,786
Wharton Borough	138,135,300	42.64	323,957,083	....	318,243	324,275,326
Totals	$24,133,181,560	59.05%	$40,867,667,602	$726,509	$190,881,074	$41,059,275,185

*Exclusive of Class II Railroad Property.

Ocean County, 1990 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Barnegat Township	$ 450,798,800	78.52%	$ 574,119,715	....	$ 5,779,443	$ 579,899,158
Barnegat Light Borough	361,750,415	100.79	358,914,987	....	474,185	359,389,172
Bay Head Borough	250,003,000	58.62	426,480,723	$ 409,163	396,537	427,286,423
Beach Haven Borough	280,373,756	47.39	591,630,631	....	782,729	592,413,360
Beachwood Borough	394,241,200	101.28	389,258,689	....	939,857	390,198,546
Berkeley Township	1,064,489,900	43.36	2,455,004,382	....	5,164,090	2,460,168,472
Brick Township	1,797,207,600	38.38	4,682,667,014	....	9,133,378	4,691,800,392
Dover Township	2,828,712,200	47.33	5,976,573,421	....	17,894,850	5,994,468,271
Eagleswood Township	93,815,700	77.19	121,538,671	....	645,159	122,183,830
Harvey Cedars Borough	435,461,500	103.08	422,450,039	....	869,984	423,320,023
Island Heights Borough	135,754,900	99.66	136,218,041	....	192,859	136,410,900
Jackson Township	1,612,667,400	98.88	1,630,933,859	....	11,044,019	1,641,977,878
Lacey Township	610,561,700	36.98	1,651,059,221	....	4,491,346	1,655,550,567
Lakehurst Borough	60,379,000	79.16	76,274,634	....	2,789,036	79,063,670
Lakewood Township	1,206,318,000	60.74	1,986,035,561	....	13,847,928	1,999,883,489

Lavallette Borough	386,609,800	58.33	662,797,531	....	2,577,991	665,375,522
Little Egg Harbor Township	421,553,547	47.20	893,121,922	....	3,992,240	897,114,162
Long Beach Township	2,346,916,936	98.32	2,387,018,853	....	4,733,564	2,391,752,417
Manchester Township	1,628,671,200	96.27	1,691,774,385	....	11,003,335	1,702,777,720
Mantoloking Borough	242,394,200	54.35	445,987,489	....	172,259	446,159,748
Ocean Township	427,210,679	102.13	418,300,870	....	1,594,335	419,895,205
Ocean Gate Borough	124,303,700	112.44	110,551,138	....	347,022	110,898,160
Pine Beach Borough	131,613,600	110.04	119,605,234	....	294,219	119,899,453
Plumsted Township	245,528,845	101.01	243,073,800	....	3,405,773	246,479,573
Pt. Pleasant Borough	1,422,600,400	105.08	1,353,826,037	....	8,083,409	1,361,909,446
Pt. Pleasant Beach Borough	716,845,700	100.85	710,803,867	....	794,445	711,598,312
Seaside Heights Borough	272,004,940	85.78	317,095,990	....	483,404	317,579,394
Seaside Park Borough	485,657,700	101.60	478,009,547	....	853,251	478,862,798
Ship Bottom Borough	423,001,730	109.55	386,126,636	....	650,185	386,776,821
South Toms River Borough	93,745,300	86.36	108,551,760	....	560,208	109,111,968
Stafford Township	1,330,089,853	96.21	1,382,486,075	....	8,552,927	1,391,039,002
Surf City Borough	253,246,200	49.70	509,549,698	....	1,642,968	511,192,666
Tuckerton Borough	176,505,400	97.27	181,459,237	....	1,220,564	182,679,801
Totals	$22,711,034,801	67.04%	$33,879,299,657	$409,163	$125,407,499	$34,005,116,319

*Exclusive of Class II Railroad Property.

Passaic County, 1990 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bloomingdale Borough	$ 477,483,510	108.65%	$ 439,469,406	....	$ 1,014,308	$ 440,483,714
Clifton City	1,218,278,100	23.00	5,296,861,304	$ 111,455	4,891,510	5,301,864,269
Haledon Borough	326,836,600	94.77	344,873,483	....	9,328,525	354,202,008
Hawthorne Borough	1,373,460,730	103.56	1,326,246,360	....	2,710,196	1,328,956,556
Little Falls Township	739,024,300	75.20	982,745,080	....	8,442,427	991,187,507
North Haledon Borough	329,154,900	57.40	573,440,592	....	626,800	574,067,392
Passaic City	272,891,100	19.73	1,383,127,724	94,693	5,323,019	1,388,545,436
Paterson City	638,271,367	20.34	3,138,010,654	338,242	6,455,233	3,144,804,129
Pompton Lakes Borough	717,450,820	101.93	703,866,202	....	1,937,096	705,803,298
Prospect Park Borough	209,469,300	103.31	202,758,010	....	545,266	203,303,276
Ringwood Borough	847,866,900	101.28	837,151,363	....	3,752,234	840,903,597
Totowa Borough	1,179,452,700	97.48	1,209,943,270	....	3,684,775	1,213,628,045
Wanaque Borough	567,389,380	106.54	532,559,959	....	1,823,972	534,383,931
Wayne Township	1,372,126,100	25.89	5,299,830,436	....	6,945,940	5,306,776,376
West Milford Township	1,469,989,220	87.19	1,685,960,798	....	8,861,139	1,694,821,937
West Paterson Borough	413,270,255	47.22	875,201,726	....	638,045	875,839,771
Totals	$12,152,415,282	48.94%	$24,832,046,367	$544,390	$66,980,485	$24,899,571,242

*Exclusive of Class II Railroad Property.

Salem County, 1990 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Alloway Township	66,305,400	56.86%	$ 116,611,678	....	$ 561,433	$ 117,173,111
Carneys Point Township	78,188,370	31.12	251,247,976	....	585,215	251,833,191
Elmer Borough	53,045,400	109.58	48,407,921	....	1,687,993	50,095,914
Elsinboro Township	24,779,000	54.23	45,692,421	....	194,957	45,887,378
Lower Alloways Creek Twp.	108,802,050	88.09	123,512,374	....	1,500,000	125,012,374
Mannington Township	59,178,400	64.28	92,063,472	....	783,500	92,846,972
Oldmans Township	27,706,400	29.41	94,207,412	....	252,052	94,459,464
Penns Grove Borough	94,124,650	121.98	77,164,002	....	2,019,408	79,183,410
Pennsville Township	183,327,340	27.77	660,163,270	....	1,502,294	661,665,564
Pilesgrove Township	101,956,350	67.05	152,060,179	....	1,076,929	153,137,108
Pittsgrove Township	222,999,500	86.88	256,675,299	....	2,101,932	258,777,231
Quinton Township	54,767,600	71.20	76,920,787	....	826,778	77,747,565
Salem City	123,141,573	115.01	107,070,318	....	3,417,350	110,487,668
Upper Pittsgrove Township	110,512,600	91.38	120,937,404	....	1,375,233	122,312,637
Woodstown Borough	56,132,000	47.27	118,747,620	....	773,352	119,520,972
Totals	$1,364,966,633	58.30%	$2,341,482,133	....	$18,658,426	$2,360,140,559

*Exclusive of Class II Railroad Property.

Somerset County, 1990 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bedminster Township	$ 1,222,868,949	111.45%	$ 1,097,235,486	....	$ 12,046,880	$ 1,109,282,366
Bernards Township	2,267,508,200	96.98	2,338,119,406	....	12,260,300	2,350,379,706
Bernardsville Borough	1,169,305,700	104.37	1,120,346,556	$ 118,390	11,031,764	1,131,496,710
Bound Brook Borough	459,225,900	95.17	482,532,206	57,990	15,918,013	498,508,209
Branchburg Township	1,090,818,800	100.08	1,089,946,843	....	5,470,305	1,095,417,148
Bridgewater Township	2,312,558,272	66.43	3,481,195,653	....	7,137,858	3,488,333,511
Far Hills Borough	119,915,900	73.00	164,268,356	....	306,079	164,574,435
Franklin Township	1,489,676,900	42.69	3,489,521,902	....	11,534,668	3,501,056,570
Green Brook Township	212,516,300	41.84	507,926,147	....	314,866	508,241,013
Hillsborough Township	1,047,096,400	54.42	1,924,102,168	....	5,888,243	1,929,990,411
Manville Borough	267,210,455	46.63	573,044,081	....	315,738	573,359,819
Millstone Borough	14,427,300	43.90	32,864,009	....	15,951	32,879,960
Montgomery Township	882,982,700	79.50	1,110,670,063	....	3,372,000	1,114,042,063
North Plainfield Borough	939,719,200	105.12	893,949,011	....	2,540,494	896,489,505
Peapack-Gladstone Borough	601,102,575	114.81	523,562,908	....	944,238	524,507,146
Raritan Borough	482,363,880	96.23	501,261,436	161,931	1,632,096	503,055,463
Rocky Hill Borough	30,384,750	54.08	56,184,819	....	43,637	56,228,456
Somerville Borough	461,634,375	68.08	678,076,344	....	10,900,957	688,977,301
South Bound Brook Borough	72,490,600	39.68	182,688,004	....	463,681	183,151,685
Warren Township	765,491,600	42.49	1,801,580,607	....	2,128,067	1,803,708,674
Watchung Borough	407,944,200	42.44	961,225,730	....	1,279,242	962,504,972
Totals	$16,317,242,956	70.91%	$23,010,301,735	$338,311	$105,545,077	$23,116,185,123

*Exclusive of Class II Railroad Property.

Sussex County, 1990 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Andover Borough	$ 43,152,800	100.09%	$ 43,113,997	....	$ 488,454	$ 43,602,451
Andover Township	166,074,140	44.97	369,299,844	....	426,057	369,725,901
Branchville Borough	36,362,950	45.15	80,538,095	....	76,556	80,614,651
Byram Township	298,110,300	59.49	501,109,934	....	946,200	502,056,134
Frankford Township	158,248,102	38.82	407,645,806	....	875,829	408,521,635
Franklin Borough	137,179,100	58.10	236,108,606	....	1,324,088	237,432,694
Fredon Township	107,507,040	52.57	204,502,644	....	408,620	204,911,264
Green Township	205,202,000	108.14	189,755,872	....	641,652	190,397,524
Hamburg Borough	145,060,700	100.70	144,052,334	....	247,933	144,300,267
Hampton Township	315,133,215	94.95	331,893,855	....	1,141,849	333,035,704
Hardyston Township	171,801,475	50.22	342,097,720	....	765,794	342,863,514
Hopatcong Borough	854,252,200	97.96	872,041,854	....	2,057,501	874,099,355
Lafayette Township	86,229,250	45.22	190,688,302	....	468,613	191,156,915
Montague Township	99,620,088	47.88	208,062,005	....	459,559	208,521,564
Newton Town	155,024,160	42.59	363,991,923	....	1,912,254	365,904,177
Ogdensburg Borough	138,776,150	114.73	120,958,904	....	193,684	121,152,588
Sandyston Township	76,488,800	63.78	119,925,996	....	375,826	120,301,822
Sparta Township	954,170,500	74.08	1,288,027,133	....	2,950,777	1,290,977,910
Stanhope Borough	89,947,350	48.54	185,305,624	....	340,780	185,646,404
Stillwater Township	112,960,780	42.03	268,762,265	....	285,646	269,047,911
Sussex Borough	60,618,400	70.64	85,813,137	....	1,100,522	86,913,659
Vernon Township	719,277,301	50.45	1,425,723,094	....	3,846,115	1,429,569,209
Walpack Township	2,510,900	100.75	2,492,208	....	107,377	2,599,585
Wantage Township	260,392,600	44.44	585,941,944	....	1,025,796	586,967,740
Totals	$5,394,100,301	62.96%	$8,567,853,096	....	$22,467,482	$8,590,320,578

*Exclusive of Class II Railroad Property

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Union County, 1990 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Berkeley Heights Township	$ 812,362,500	50.07%	$ 1,622,453,565	....	$ 1,677,299	$ 1,624,130,864
Clark Township	705,187,200	57.68	1,222,585,298	....	1,282,417	1,223,867,715
Cranford Township	1,880,502,300	102.15	1,840,922,467	$ 313,896	15,537,870	1,856,774,233
Elizabeth City	957,755,100	26.86	3,565,730,082	38,715	9,388,276	3,575,157,073
Fanwood Borough	221,871,700	45.30	489,783,002	....	414,926	490,197,928
Garwood Borough	180,728,800	58.94	306,631,829	....	278,384	306,910,213
Hillside Township	314,339,700	29.04	1,082,436,983	....	547,583	1,082,984,566
Kenilworth Borough	754,236,000	96.92	778,204,705	....	857,416	779,062,121
Linden City	3,043,085,900	89.50	3,400,095,978	....	12,079,552	3,412,175,530
Mountainside Borough	488,364,400	55.99	872,235,042	....	905,303	873,140,345
New Providence Borough	727,379,900	61.73	1,178,324,802	....	8,010,116	1,186,334,918
Plainfield City	390,053,300	23.60	1,652,768,220	255,979	7,627,091	1,660,651,290
Rahway City	1,508,553,900	99.79	1,511,728,530	....	16,461,208	1,528,189,738
Roselle Borough	814,299,305	95.50	852,669,429	....	9,944,607	862,614,036
Roselle Park Borough	301,644,800	47.81	630,924,074	....	568,091	631,492,165
Scotch Plains Township	870,881,700	50.29	1,731,719,427	....	1,727,872	1,733,447,299
Springfield Township	1,038,227,800	73.86	1,405,669,916	....	2,064,347	1,407,734,263
Summit City	1,146,164,200	43.51	2,634,254,654	292,111	5,478,713	2,640,025,478
Union Township	1,035,300,000	27.97	3,701,465,856	....	6,985,815	3,708,451,671
Westfield Town	1,781,866,400	64.00	2,784,166,250	....	9,405,153	2,793,571,403
Winfield Township	1,391,700	15.26	9,119,921	....	5,451	9,125,372
Totals	$18,974,196,605	57.02%	$33,273,890,030	$900,701	$111,247,490	$33,386,038,221

*Exclusive of Class II Railroad Property

Warren County, 1990 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation *
Allamuchy Township	$ 318,809,800	112.02%	$ 284,600,786	....	$ 1,905,412	$ 286,506,198
Alpha Borough	118,846,800	108.12	109,921,199	....	218,167	110,139,366
Belvidere Town	159,606,350	107.85	147,989,198	....	1,877,819	149,867,017
Blairstown Township	278,577,553	65.61	424,596,179	....	1,109,450	425,705,629
Franklin Township	202,148,814	114.24	176,950,993	....	1,831,892	178,782,885
Frelinghuysen Township	133,988,000	95.05	140,965,807	....	736,020	141,701,827
Greenwich Township	123,133,170	92.61	132,958,827	....	873,889	133,832,716
Hackettstown Town	391,460,600	77.63	504,264,588	....	5,477,360	509,741,948
Hardwick Township	114,434,190	109.11	104,879,654	....	307,144	105,186,798
Harmony Township	365,071,320	133.57	273,318,350	....	830,732	274,149,082
Hope Township	97,331,899	77.21	126,061,260	....	644,882	126,706,142
Independence Township	277,064,860	109.19	253,745,636	....	1,310,179	255,055,815
Knowlton Township	172,209,050	99.06	173,843,176	....	815,403	174,658,579
Liberty Township	165,421,200	105.04	157,484,006	....	354,278	157,838,284
Lopatcong Township	309,716,616	107.94	286,934,052	....	1,246,488	288,180,540
Mansfield Township	264,175,210	77.20	342,195,868	....	1,513,598	343,709,466
Oxford Township	106,789,280	117.16	91,148,242	....	460,828	91,609,070
Pahaquarry Township	399,000	87.81	454,300	....	79,803	534,193
Phillipsburg Town	212,266,016	35.66	595,249,624	....	2,309,859	597,559,483
Pohatcong Township	245,274,224	110.38	222,208,936	....	1,130,053	223,338,989
Washington Borough	290,965,750	96.49	301,550,161	....	3,422,100	304,972,261
Washington Township	178,159,460	51.79	344,003,591	....	897,672	344,901,263
White Township	334,424,774	114.11	293,072,276	....	845,628	293,917,904
Totals	$4,860,273,936	88.56%	$5,488,396,799	....	$30,198,656	$5,518,595,455

*Exclusive of Class II Railroad Property.